

REVIVE CIO

England & Wales · Charity number 1183006

Details

Other names	REVIVE UK, REVIVE
Status	Registered
Legal form	CIO
Registered	2019-04-16
Register	View on the Charity Commission register

Contact

Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Phone	01244344048
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Activities

Objects: (1) TO RELIEVE FINANCIAL HARDSHIP OF THOSE SEEKING ASYLUM AND THOSE GRANTED REFUGEE STATUS AND THEIR DEPENDANTS ("BENEFICIARIES") IN PARTICULAR (BUT NOT EXCLUSIVELY) BY PROVIDING LEGAL AND OTHER ADVICE AND SUPPORT;(2) TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF BENEFICIARIES;(3) TO ADVANCE THE EDUCATION AND TRAINING OF BENEFICIARIES IN ORDER TO HELP THEM TO ADAPT TO LIFE IN THEIR NEW COMMUNITY AND TO EQUIP THEM WITH THE SKILLS THEY NEED TO FIND EMPLOYMENT; AND(4) TO PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Recreation

Geography

- Lewisham
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£353,387	£249,923	-	-
2023-12-31	£159,464	£236,326	-	-
2022-12-31	£253,112	£213,195	-	-
2021-12-31	£215,592	£183,527	-	-
2020-12-31	£214,765	£170,420	-	-

Trustees

Name	Role	Appointed
Rev Ugochukwu Ikwuka CSSp	Chair	2019-04-16
Dr Ed Whelan		2023-09-07
Engr. AbdAlraof Malik Bashir Omer EEE		2025-07-17
Gillian Christine Bennett		2023-09-07
Kim Thien Tran		2025-07-17
Negina Wahidi		2024-12-05
Paul Quinn		2023-09-07
Rev Sarah Alison Riding		2024-12-05
Rev Solomon Shamee CSSp		2024-09-26
Stella Bosun-Arije		2023-09-07

Accounts

Revive CIO

Annual Report and Accounts

31 December 2024

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chair) Father Solomon Shamee C.S.Sp (appointed 26 September 2024) Dr Ed Whelan Miss Gillian Christine Bennett Mrs. Negina Wahidi (appointed 5 December 2024) Mr Paul Quinn Rev. Sarah Riding (appointed 5 December 2024) Dr Stella Bosun-Arije Miss Alvina Imran (resigned 5 December 2024) Father Michael Desmond Wilson C.S.Sp (resigned 26 September 2024)
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the “charity” or “CIO”) for the year to 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 26 to 28 of the attached accounts and comply with the charity’s constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed and in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants (“beneficiaries”) in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities that cater for recreation and leisure time, to improve the condition of life of those persons who have need of it due to their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

Revive CIO supports people seeking asylum and refugees in Greater Manchester. The majority of people we work with fled their countries for various reasons, while others have been through the asylum process and then become homeless here in Greater Manchester after a decision (positive or negative) on their asylum claim.

We accompany, advocate and represent them to regularise their stay, get basic living essentials, practical and emotional support and wellbeing activities.

Diversity, Equity and Inclusion

In 2024, Revive continued to campaign and advocate against the injustices in the asylum system. Through our partnership with other refugee service organizations, we continue to challenge those punitive and harsh policies against people seeking asylum and refugees.

In September 2024, Revive reviewed its services, highlighting specific areas within the organisation that required strengthening in work practices, policies, and representation. We enriched our governance structure to mirror the British values of fairness and inclusivity by adding two new trustees. This transformation was driven by prioritising the perspectives and lived experiences of those we support; in our decision-making process, we are committed to establishing a comprehensive system that ensures all voices are acknowledged and our core principles of honouring human dignity and uniqueness are implemented. We also recruited a new staff member, who added to our pool of professional expertise.

Statement on Public Benefit

Revive trustees continue to assess and evaluate the objectives of the charity each year to ensure that they mirror our charitable goals and mission. They do this by referring to the Charity Commission's general guidance on public benefit. Therefore, this report consolidates the guidance on public benefit by clearly stating our charity's mission and objectives, and providing a summary of the activities we have undertaken for public benefit in 2024. It also outlines the successes and outcomes of our main activities and considers how the charity will achieve its objectives in the future. The trustees continue to appraise the work of Revive because it has a public benefit that stretches beyond the immediate group of people, we are supporting both in the short and long run.

Activities, achievements and performance (continued)

Volunteer and student Impact.

The contributions of volunteers and students have been instrumental in supporting our mission to support refugees and people seeking asylum. Our five part-time staff members, volunteers, and students have significantly expanded our capacity to deliver essential services.

Contributions:

1. **Enhanced Service Delivery:** Volunteers and students have provided invaluable support in various operational areas, allowing us to extend our reach and serve a larger community.
2. **Diverse skill sets:** Our volunteers' and students varied backgrounds have brought a wealth of knowledge and skills, enriching the quality of our programs.
3. **Community engagement:** Through their dedication, volunteers and students have fostered stronger community ties and heightened awareness of the challenges faced by refugees and people seeking asylum.
4. **Resource optimisation:** The time and effort donated by volunteers and students have optimised our resources, ensuring that a greater portion of our funds can be directed towards direct service.
5. **Staff and volunteer synergy:** The synergy between our staff, volunteers and students has created a dynamic and responsive environment capable of addressing the complex needs of those we support. This collaboration has been pivotal in developing innovative solutions to enhance the welfare of refugees and asylum seekers.

This year, the cornerstone of our success has been significantly bolstered by the selfless commitment of our volunteers and students, working in synergy with our devoted staff.

Their collective efforts have improved the lives of many individuals and embodied the compassionate spirit at the heart of Revive. We look forward to continuing this partnership and building upon the strong foundation laid by our volunteers, students, and staff. These outcomes and statistics encapsulate volunteers' and students' profound impact on Revive, highlighting their integral role with our staff in supporting our core mission.

Achievements and performance

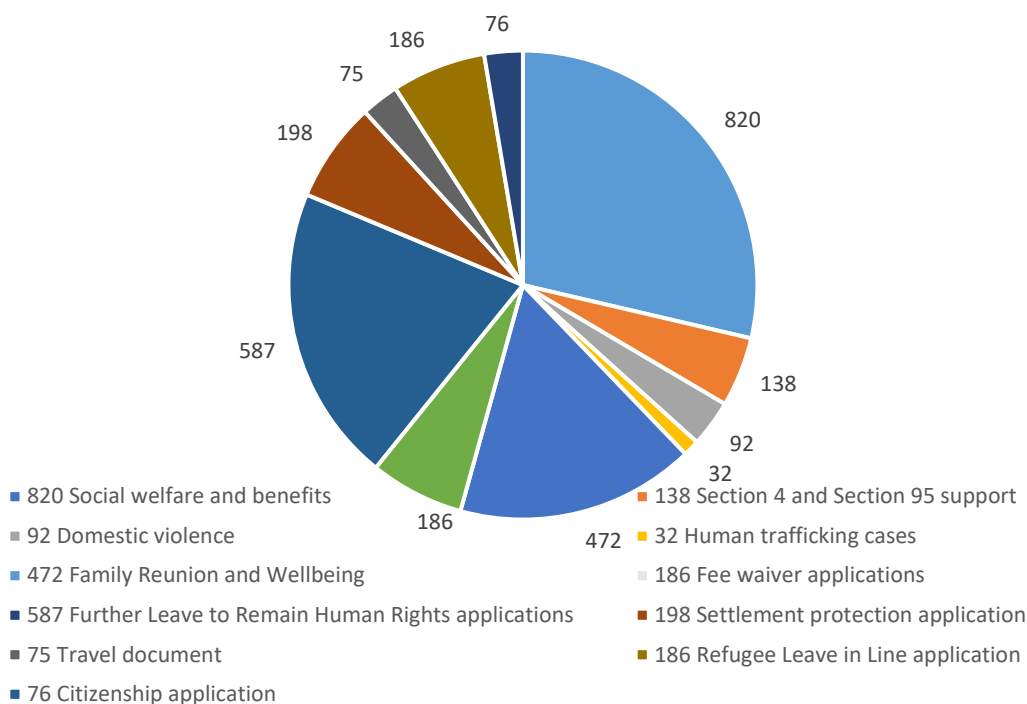
This section highlights Revive's achievements and the impact of its work during the 2024 financial year. It supports trustees in assessing the charity's performance against its stated aims and objectives. We report on our activities, demonstrating the positive outcomes for people seeking asylum, refugees, and vulnerable migrants, including those whose applications have been refused as well as those who have been granted refugee status.

Activities, achievements and performance (continued)

Achievements and performance (continued)

Revive supported over **2,862** people. Many of those we see are vulnerable due to their circumstances; they include homeless people, those with no recourse to public funds, those with health issues, the homeless, those fleeing domestic violence, and those who need specialist social welfare and housing support.

Number of People Revive Supported in 2024



- ◆ We have had a **100%** success rate with the fee waiver applications, whereby **186** service users benefited from it.
- ◆ We have also supported **587** service users with Further Leave to Remain Human Rights applications (FLRFP, SET-O, SET LR, FLRHO, FLRDL) and Appendix (FM) Application Parents (FLRFM) applications.
- ◆ Furthermore, we have supported **198** settlement protection (Set P) applications and Indefinite Leave to Remain (FLRDL settlement) applications.
- ◆ We supported a further **75** service users with travel documents and certificates.
- ◆ We have supported **186** service users with the Refugee Leave in Line application. We have supported **76** service users with citizenship.

Activities, achievements and performance (continued)

Achievements and performance (continued)

- ◆ Revive has supported **92** service users experiencing domestic violence access No Recourse to Public Funds (NRPF) and specialist housing support, and made legal representation of change of conditions application, domestic violence concession application and settlement domestic violence application.
- ◆ We run an additional appointment-only follow-up specialist one-to-one casework and support **472** service users around mental health referral support, representation on complex cases requiring multi-agency interventions for children in need, safeguarding, and integration for families who have reunited with their UK sponsors after years of separation.
- ◆ Revive has supported **32** service users who were victims of trafficking and modern-day slavery in accessing mainstream social welfare services and immigration casework.
- ◆ We have supported **138** service users in accessing Section 4 (For people with further submission claims) and Section 95 (new arrivals with ASPEN card queries and emergency accommodation under Section 98). We have supported **820** service users accessing mainstream social welfare benefits and challenging high energy bills, council tax, Personal Independent Payment (PIP) queries, child benefit, universal credit sanctions, and poor housing condition queries.
- ◆ Revive continued to work in collaboration with other agencies, especially those within the Greater Manchester Step Change Consortium (a consortium pioneering initiative by nine charities and Experts by Experience (EBE) to transform the city-regions fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum) and many other refugee sector organisations as well as the Greater Manchester Combined Authority and other public and governmental agencies. Revive also works with GPs, city councils, universities, solicitors, and other legal representatives.
- ◆ Transitional Housing Support for Newly Granted Refugees, Homeless service users, and Survivors of Domestic Violence. As part of our ongoing commitment to supporting vulnerable individuals, Revive introduced a transitional housing provision for those newly granted refugee status, who are often required to leave their NASS accommodation within 28 days as well as those facing homelessness or experiencing domestic violence. This property has served as a safe and stable temporary accommodation for service users in urgent need, supporting them as they transition into mainstream housing or social housing. Survivors of domestic violence were offered refuge in an environment that prioritises safety, dignity, and recovery. In line with our Social Justice Recovery Model, this provision includes a holistic support package, with weekly supervision and wellbeing checks to ensure that service users receive the emotional and practical support necessary to rebuild their lives.
- ◆ Revive provided a number of successful social work student placements from Salford University, Manchester University, and Manchester Metropolitan University. The students had the opportunity to put theory into practice and they were integral to delivering services under supervision.

Activities, achievements and performance (continued)

Achievements and performance (continued)

- ◆ Revive supported service users with emergency food parcels and other essentials to service users and those without recourse to public funds
- ◆ Revive continued to provide hot meals to our service users during drop-in sessions.
- ◆ Revive, in partnership with the Loreto Sisters community, Altrincham Friends of Refugees, and the Parish of Saints Joseph & Theresa, Irlam in collaboration with their schools successfully organised refugees' day out for about 120 services users.
- ◆ Revive successfully delivered IT and Digital inclusion sessions to service users with support from the GoodThings Foundation, Salford City Council and Manchester City Council through their kind donations of devices and data.
- ◆ We successfully partnered with Salford City Council to deliver a series of family cooking events, engaging local families in hands-on sessions where they learned to prepare healthy, nutritious meals together. The programme had great outcomes, particularly for children, who became more open to trying a wider variety of nutritious dishes. Families were also provided with essential cooking equipment including slow cookers, pans, mini choppers, and blenders enabling them to confidently recreate the meals at home and continue healthy cooking practices beyond the sessions.

Challenges

◆ **Funding and Sustainability**

In 2024, Revive continued to face significant financial challenges. The end of our core funding from National Community Lottery Fund (2021 - September 2024) programme, marked a turning point for the organisation. Although we were successful in securing several grants, the funding received was only partial and could not fully cover essential operational and staffing costs. This shortfall necessitated difficult decisions, including a reduction in staff hours and adjustments to how we deliver our services. These changes, while necessary to sustain our core work, inevitably impacted the number of people we were able to support. Compared to 2023, there was a 21% decrease in the number of service users accessing Revive's support. Despite these challenges, the resilience of our team and the continued commitment of our supporters enabled us to maintain the quality of care and advocacy we offer. We remain focused on identifying new funding opportunities and strengthening partnerships to secure the long-term sustainability of our services.

◆ **Capacity Challenges**

Meeting the growing demand for our services has been increasingly difficult due to limited organisational capacity. This has been compounded by a reduction in staff working hours, driven by funding constraints. As a result, our ability to respond promptly and consistently to the needs of our service users has been impacted, highlighting the urgent need for sustainable staffing resources to meet the continued rise in demand.

Activities, achievements and performance (continued)

Challenges (continued)

♦ **Impact of the High Cost of Living**

The ongoing rise in the cost of living and inflation has placed considerable strain on many of our service users, making it increasingly difficult for them to meet basic needs. As a result, there has been a growing reliance on Revive's emergency provision, food bank, and hardship fund. These essential forms of support have become lifelines for individuals and families facing financial insecurity, allowing them to access food, essentials, and emergency assistance during times of crisis.

♦ **Rising Immigration Fees**

Many of our service users are affected by inflation, which has serious repercussions on their economy. Many fail to pay their bills and need assistance from charity.

Enrichment projects

English for Speakers of Other Languages (ESOL)



ESOL sessions at Revive are well run and resourced with an open attendance. They remain popular and participation remains strong. Participants come to the class whilst attending the Revive Advice and Social Centre. We aim to improve conversation by focusing on words needed for everyday situations such as shopping, travelling, keeping fit, telling the time, going to the doctor, etc. We have also tried to

bring in British events and celebrations to help the refugees understand what is happening around them better in the form of civic education. The ESOL sessions emphasise increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting, such as reading simple Nursery books openly in class.

Activities, achievements and performance (continued)

Enrichment projects (continued)

Allotment

Revive's allotment and therapeutic landscape is our user-led enrichment program that supports vulnerable service users and the local community, aiding their healing process. Attending the allotment can be a way to escape personal stress and keep active and physically healthy. Attending the allotment creates a shared place of belonging with people who may have had similar experiences. The allotment is also a place where they feel proud of everything they have achieved when they leave at the end of the day. Every season is different at the allotment, but one thing remains the same: our service users' sense of community spirit, tending to and harvesting different seasonal fruits, vegetables, and crops.



Refugee Away Day



The Irlam community, Loreto Sisters community in collaboration with Altrincham Friends of Refugees organised heart-warming events every year aimed at offering a day of joy and relaxation for refugees and their families.

Refugee Away Day is a

delightful event. These excursions are a wonderful way to break down social barriers, allowing our service users, staff, and volunteers to unwind and spend quality time together outside the office. The event contributes to community integration, fostering human encounters, understanding, and acceptance. In conclusion, the day out hosted by the Irlam community was a resounding success, bringing together people from different backgrounds to share moments of joy, laughter, and connection. Through food, games, activities, walks, gifts, and entertainment, the event exemplified the power of community in creating positive change and promoting social cohesion.

Activities, achievements and performance (continued)

Enrichment projects (continued)

Family Cooking Project

We successfully partnered with Salford City Council to deliver a series of family cooking events, engaging local families in hands-on sessions where they learned to prepare healthy, nutritious meals together. The programme had great outcomes, particularly for children, who became more open to trying a wider variety of nutritious dishes. Families were also provided with essential cooking equipment including slow cookers, pans, mini choppers, and blenders enabling them to confidently recreate the meals at home and continue healthy cooking practices beyond the sessions.



Employability and Digital Inclusion

The employability and digital inclusion sessions offered to refugees, people seeking asylum, and English natives in the community aimed to address these groups' critical need for job skills and digital literacy. The sessions were designed to empower participants with the necessary knowledge and skills to enhance their employability and adapt to the digital age. Embracing the online world offers a multitude of benefits. It enables service users to connect with family, explore job opportunities, master new languages, and efficiently manage their finances through online shopping and banking. Our commitment is to provide learners with valuable skills that enhance their daily lives and bring enjoyment. The employability and digital inclusion sessions have significantly impacted refugees, people seeking asylum, and English natives in the community, empowering them with essential skills and



knowledge for professional success in today's digital world. The outcomes of the program underscore the importance of inclusive initiatives that address the unique needs of vulnerable populations and promote equitable access to opportunities. Moving forward, continued support and investment in such initiatives are essential for building inclusive and resilient communities.

Activities, achievements and performance (continued)

Enrichment projects (continued)

Refugee Social Club

The Refugee Social Club, a community-driven initiative, has been making strides in promoting integration and social cohesion among refugees and people seeking asylum in their new community.

The outdoor activities have profoundly impacted service users and the community, especially those reunited with their families and adjusting to life in a new country. The social club provides opportunities for social interaction and engagement. These activities have helped combat feelings of isolation and loneliness, promoting mental health and well-being in the process.

Moreover, these activities have also positively impacted the wider community, fostering understanding and empathy towards refugees and people seeking asylum. By participating in shared experiences such as football matches, cycling, and group walks, community members have been able to recognise the common humanity they share with newcomers, breaking down stereotypes and fostering a more inclusive and welcoming society.

The Refugee Social Club continues to be a powerful tool in promoting integration, friendship, and community cohesion among refugees, people seeking asylum, and the wider community.

Women's Arts and Crafts Group



The Revive Women's Group has become a cornerstone of empowerment and community engagement. Members come together every Monday to engage in various arts and crafts activities, focusing on sewing. Led by skilled facilitators, participants have the opportunity to learn new skills, share techniques, and collaborate on creative projects. Additionally, the group provides a space for open discussions on topics such as women's health, challenges, and cultural diversity.

The platform supports women in expanding their skill sets and exploring their creativity through hands-on activities. Whether learning to sew a garment, knit a scarf, or embroider a design, participants gain confidence and proficiency in their craft. Moreover, the group fosters a sense of friendship, with members supporting and encouraging one another in their artistic endeavours, life journey and the punitive UK immigration and asylum process. For many, the Group is a lifeline out of isolation and loneliness. By providing a welcoming and supportive environment, the group offers a sense of belonging and connection that is often lacking in their daily lives. Through shared experiences and struggles, participants find solace and strength in each other's company.

Activities, achievements and performance (continued)

Fundraising activities

Revive fundraise to secure the resources we need to carry out its charitable objectives and fulfil its mission. Revive invites donations from individuals and organisations and applies for grants from trusts, foundations, and other grant-making organisations. Our fundraising is done by the trustees; hence, we do not use external companies to deliver our fundraising activities.

We are grateful to our supporters who have taken part in sponsoring events and Revive activities. We want everyone who supports our work in any way to have a positive experience. Revive takes complaints seriously and investigates fairly and openly. We aim to respond to any complaints within five working days following the procedure in our Complaints Policy to address the issue. During the year, we received no complaints about our fundraising.

Appreciation to Our Donors

Revive would like to thank and acknowledge the individuals, trusts, foundations and organisations who supported us during the reporting period. These include:

- Albert Gubbay Foundation
- Disrupt Foundation
- Greater Manchester Centre for Voluntary Organisation (GMCVO)
- Justice Together
- Manchester Community Central (MACC)
- Manchester City Council
- National Community Lottery Fund (NCLF)
- Our Manchester Food Partnership
- Salford City Council
- Salford CVS
- St. Catherine, Didsbury
- The Diocese of Salford
- The Spiritans (Congregation of the Holy Spirit)
- Tree Station
- Unicorn 1% Grocery
- And all who graciously supported us both in kind and financially.

Thank you to the organisations, schools, churches, other faith groups, and corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies, and more. Thank you also to the individuals who supported our work with gifts and donations and those who have generously allowed us to use their premises throughout this year.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2024 can be found on page 24 of this report and accounts.

Income in 2024 amounted to £353,387 (2023 – £159,464). Of the income, £13,213 (2023 – £18,421) was received by way of donations and £311,244 (2023 – £121,568) as grants. Further details of grants and donations are provided in the notes to the accounts.

Financial review (continued)

Results for the financial period (continued)

Expenditure totalled £249,923 (2023 – £236,326). Staff costs totalled £106,947 (2023 – £113,356), the cost of activities and outreach was £53,603 (2023 – £47,754), governance costs were £5,654 (2023 – £3,952) and materials, resources and training amounted to £25,974 (2023 – £30,135). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2024 was £103,464 (2023 – net expenditure of - £76,862).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of one year. At 31 December 2024 the level of free reserves was £133,068 (2023 – £148,874). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial position

The balance sheet shows total reserves of £283,199 (2023 – £179,735). Of this £144,643 (2023 – £22,864) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2024 the level of general funds or free reserves was £133,068 (2023 - £148,874). (Note that the comparative balances have been restated to correct a historic issue as explained within note 12 to the accounts).

Plans for the future

With the end of our core funding from the National Community Lottery in September 2024, we had to reassess our operations. Despite securing multiple grants in the year, the funding received covers a shorter term and does not include essential operations such as the drop-ins and staffing costs.

This shortfall resulted in difficult decisions, including a reduction in staff hours and adjustments to how we deliver our service. The two drop-in sessions (Social Work and Immigration Advice) that were offered weekly have now been reduced to twice a month. During the period prior to this reduction, similar charities in the area have also ceased to offer these services, which increased the demand and complexity of the cases seen in Revive. Spacing the drop-in service will also enable the current staff to dedicate more time to dealing with complex cases.

We continue applying for funding that supports staff costs and have some promising medium-term grants in sight.

The support from volunteers and students on placement is a very important aspect of Revive's delivery of service. While we are thankful for the time donated to our cause, we have seen a considerable turnover of volunteers in 2024, mainly of those moving into paid jobs. Our plan is to liaise with our partner Universities in Manchester and increase the placements of Social Work and Immigration students, aiming to secure a more stable support base.

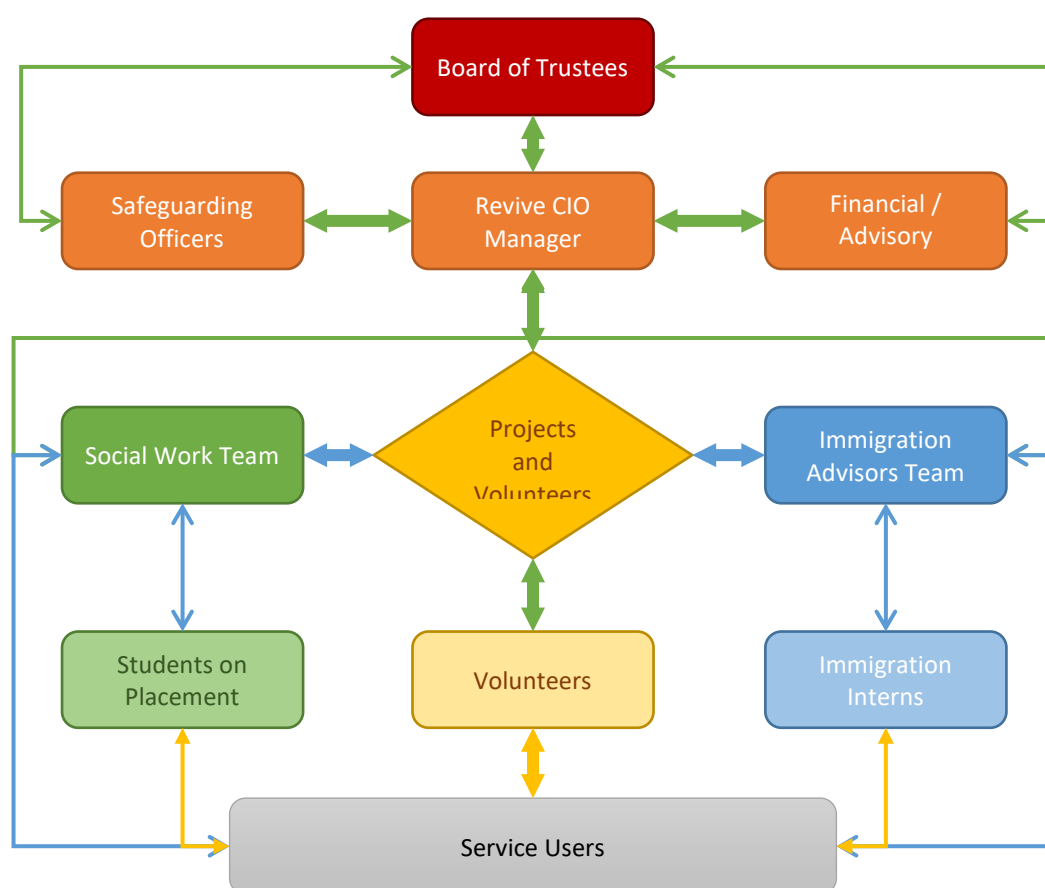
Plans for the future (continued)

The list of changes to our services continues with the introduction of a transitional housing provision for those newly granted refugee status. In the near future, Revive will look at the possibility of securing a property for this purpose.

Part of the ongoing attempt to expand Revive's service to the London area - specifically at the Spiritan Parish of St. Gabriel in Archway -, we submitted several applications but were unsuccessful. There are plans to visit occasionally to train the volunteers interested so they can keep the charitable spirit alive, while we continue to seek funding. Revive is concerned that the funding received so far is applied to our work in the North West (Manchester/Greater Manchester) according to our agreements.

Structure, governance, and management

Organisational structure



Structure, governance, and management (continued)

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

Appointment of trustees

The new trustees are nominated by the existing trustees who have been elected by the charity's members. The names of the trustees who served during the year are set out on page 1.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major charity conferences, relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

Remuneration Policy for Key Management Personnel

The Board of Trustees and the manager are responsible for directing, controlling, running, and operating the charity on a day-to-day basis. All Trustees give their time freely, and no Trustee received remuneration in the year. All posts at Revive are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location, and service. All staff are paid above the living wage.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

The key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donations and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Safeguarding

It is the right to live a life free from abuse and exploitation for every individual. Revive is committed to upholding that right, and we have zero tolerance for abuse wherever it occurs, whether it involves the people Revive supports, staff, volunteers, or any other parties.

Revive CIO is committed to ensure that people who use our services do not, as a result of our work, come to any harm and ensure that our working practices minimise the risk of abuse. The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously.

Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policies as stated in The Safeguarding Vulnerable Groups Act of 2006, The Care Act of 2014 and the Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding (continued)

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

During the last financial year, no safeguarding concerns were raised in relation to our work, and we did not make any formal safeguarding referrals ourselves.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2024, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 20 volunteers and all stakeholders for their dedication and hard work in ensuring the that the charity achieves its objectives In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf



Trustee: Solomon Shamee

Date: 01/09/2025

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive CIO (the 'charity') for the year ended 31 December 2024, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its income and expenditure;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities contained within the trustees' report, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud
(continued)

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions, if any.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing accounts disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of trustees; and
- ◆ Enquiring of as to actual and potential litigation and claims.

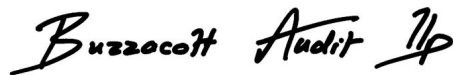
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott Audit LLP". The signature is written in a cursive, flowing style.

Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 02 September 2025

Statement of financial activities Year to 31 December 2024

	Notes	Un-restricted funds £	Restricted funds £	Total 2024 £	(restated) Un-restricted funds £	(restated) Restricted funds £	Total 2023 £
Income from:							
Donations	1	7,663	5,550	13,213	4,546	13,875	18,421
Other trading activities	2	28,930	—	28,930	19,475	—	19,475
Charitable activities							
. Enrichment activities	3	—	311,244	311,244	7,750	113,818	121,568
Total income		36,593	316,794	353,387	31,771	127,693	159,464
Expenditure on:							
Charitable activities							
. Enrichment activities	4	54,908	195,015	249,923	24,500	211,826	236,326
Total expenditure		54,908	195,015	249,923	24,500	211,826	236,326
Net (expenditure) income and net movement in funds	6	(18,315)	121,779	103,464	7,271	(84,133)	(76,862)
Reconciliation of funds:							
Fund balances brought forward at 1 January 2024 (as previously stated)		37,046	142,689	179,735	29,775	226,822	256,597
Prior period adjustment	12	119,825	(119,825)	—	119,825	(119,825)	—
Fund balances brought forward at 1 January 2024 (as restated)		156,871	22,864	179,735	149,600	106,997	256,597
Fund balances carried forward at 31 December 2024		138,556	144,643	283,199	156,871	22,864	179,735

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

Balance sheet 31 December 2024

	Notes	2024 £	(restated) 2023 £
Fixed assets			
Tangible assets	9	<u>5,488</u>	<u>7,997</u>
Current assets			
Debtors	10	—	382
Cash at bank and in hand		<u>284,495</u>	<u>180,307</u>
		284,495	180,689
Liabilities			
Creditors: amounts falling due within one year	11	<u>(6,784)</u>	<u>(8,951)</u>
Net current assets		<u>277,711</u>	<u>171,738</u>
Total net assets		<u>283,199</u>	<u>179,735</u>
The funds of the charity			
Restricted funds	12	144,643	22,864
Unrestricted funds			
. Tangible fixed asset fund	13	5,488	7,997
. General fund		<u>133,068</u>	<u>148,874</u>
		<u>283,199</u>	<u>179,735</u>

Approved by the trustees and signed on their behalf by:



Trustee: Solomon Shamee

Date: 01/09/2025

Statement of cash flows Year to 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	106,984	(67,227)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,796)	(4,387)
Net cash used in investing activities		(2,796)	(4,387)
Change in cash and cash equivalents in the year		104,188	(71,614)
Cash and cash equivalents at 1 January 2024		180,307	251,921
Cash and cash equivalents at 31 December 2024	B	284,495	180,307

Notes to the statement of cash flows for the year to 31 December 2024.

A Reconciliation of net income (expenditure) to net cash flows from operating activities

	2024 £	2023 £
Net (expenditure) income (as per statement of financial activities)	103,464	(76,862)
Adjustments for:		
Depreciation	5,305	8,186
Decrease (increase) in debtors	382	(382)
(Decrease) increase in creditors	(2,167)	1,831
Net cash provided by (used in) by operating activities	106,984	(67,227)

B Analysis of cash and cash equivalents

	2024 £	2023 £
Total cash and cash equivalents: Cash at bank and in hand	284,495	180,307

No separate reconciliation of net debt has been prepared as the charity held no external debt finance at either the start or the end of the financial year, and therefore there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 December 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2024. Comparative information is provided in respect to year to 31 December 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The item in the accounts where these judgements and estimates have been made include:

- ♦ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary (British Province).

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, and other grants received in support of the charity's activities.

Income recognition (continued)

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

- ◆ **Computers, furniture and equipment**

Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.

- ◆ **Motor vehicles**

Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Donations	7,663	5,550	13,213	4,546	13,875	18,421

2 Income from other trading activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Rental income	3,070	—	3,070	3,000	—	3,000
Student placement fees	7,060	—	7,060	1,475	—	1,475
Car park income	18,800	—	18,800	15,000	—	15,000
	28,930	—	28,930	19,475	—	19,475

3 Income from charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Grants						
. The Spiritans	—	—	—	7,750	—	7,750
. Other grants	—	311,244	311,244	—	113,818	113,818
	—	311,244	311,244	7,750	113,818	121,568

4 Expenditure on charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Cost of activities and outreach	1,500	52,103	53,603	(518)	48,272	47,754
Materials, resources and training	(1,905)	27,879	25,974	6,212	23,923	30,135
Promotion of enrichment activities	1,120	1,600	2,720	18	120	138
Premises costs and rates	5,999	12,454	18,453	436	14,926	15,362
Rent	17,539	660	18,199	—	1,029	1,029
Travel and motor expenses	2,101	962	3,063	2,439	1,913	4,352
Staff costs (note 7)	14,626	92,321	106,947	10,048	103,308	113,356
Indirect cost of staff	1,187	2,360	3,547	—	1,886	1,886
Cost of volunteers	1,782	4,676	6,458	292	9,884	10,176
Depreciation	5,305	—	5,305	3,999	4,187	8,186
Governance costs (note 5)	5,654	—	5,654	1,575	2,377	3,952
	54,908	195,015	249,923	24,501	211,825	236,326

5 Governance costs

	Un-restricted funds £	Restricted funds £	Total 2024 £	Un-restricted funds £	Restricted funds £	Total 2023 £
Audit fees	5,474	—	5,474	1,420	2,304	3,724
Bank charges	180	—	180	155	73	228
	5,654	—	5,654	1,575	2,377	3,952

6 Net income (expenditure) for the year

This is stated after charging

	Total 2024 £	Total 2023 £
Staff costs (note 7)	106,947	113,356
Depreciation	5,305	8,186
Auditor's remuneration – statutory audit services		
. Current period	3,480	3,144
. Prior period under provision	1,994	580

7 Staff costs and remuneration of key management personnel

	Total 2024 £	Total 2023 £
Staff costs during the year were as follows:		
Wages and salaries	99,770	105,445
Social security costs	3,225	3,693
Pension costs	3,952	4,218
	106,947	113,356

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2023 – none).

The average number of employees during the year was 4 (2023 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2024	22,749	9,995	32,744
Additions	2,796	—	2,796
At 31 December 2024	<u>25,545</u>	<u>9,995</u>	<u>35,540</u>
Depreciation			
At 1 January 2024	14,752	9,995	24,747
Charge for the year	5,305	—	5,305
At 31 December 2024	<u>20,057</u>	<u>9,995</u>	<u>30,052</u>
Net book values			
At 31 December 2024	<u>5,488</u>	<u>—</u>	<u>5,488</u>
At 31 December 2023	<u>7,997</u>	<u>—</u>	<u>7,997</u>

10 Debtors

	2024 £	2023 £
Prepayments	<u>—</u>	<u>382</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>6,784</u>	<u>8,951</u>

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes.

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Enrichment activities fund	22,864	316,794	(195,015)	—	144,643
	(restated) At 1 January 2023 £	Income £	Expenditure £	Transfers £	(restated) At 31 December 2023 £
Enrichment activities fund	106,997	127,693	(211,826)	—	22,864

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

Prior year restatement

During the year, the trustees carried out a full reconciliation of the movements on restricted funds since the charity separated from The Spiritans in 2019 and established itself as an independent charity. The exercise revealed that the balance of restricted funds was overstated in prior years due to a combination of:

- balances originally treated as restricted within The Spiritans being available for the general charitable purposes of Revive CIO following its establishment as an independent charity, continuing to be treated as restricted funds;
- new funding received following independence continuing to be classified as restricted funding within Revive CIO (as per the previous treatment within The Spiritans) despite the funding being available for the general charitable purposes of Revive CIO; and
- expenditure which could have been allocated against the restricted funds in prior years being incorrectly charged against unrestricted funds.

The comparative information has therefore been restated to reduce the opening restricted fund balance at 1 January 2023 by £119,825 (and to increase opening unrestricted funds at the same date by the same amount). The balance at 31 December 2024 accurately reflects restricted grant income available. The Trustees, in collaboration with the Finance Committee, will continue to rigorously oversee the management and reporting of restricted funds, ensuring full compliance with regulatory requirements and transparency with partner entities.

13 Tangible fixed asset fund

	Total 2024 £
At 1 January 2024	7,997
Net movements in period	(2,509)
At 31 December 2024	5,488

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of Revive's services. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2024 Total £
Balances at 31 December 2024 are represented by:				
Tangible fixed assets	—	5,488	—	5,488
Current assets	139,852	—	144,643	284,495
Current liabilities due in one year	(6,784)	—	—	(6,784)
	133,068	5,488	144,643	283,199
	<i>(restated) General funds £</i>	<i>Tangible fixed asset fund £</i>	<i>(restated) Restricted funds £</i>	<i>2023 Total £</i>
Balances at 31 December 2023 are represented by:				
Tangible fixed assets	—	7,997	—	7,997
Current assets	153,006	—	27,683	180,689
Current liabilities due in one year	(4,132)	—	(4,819)	(8,951)
	148,874	7,997	22,864	179,735

15 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by its Trustees, under the oversight of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to Chair of Trustees of that charity being the Chair of Trustees of the CIO.

16 Related party transactions

During the reporting period, Revive CIO received £nil (2023 – £7,750) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are also trustees of the CIO.

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 the total cost of the manager's salary and £24,000 being the costs related to the two seminarians (2023: £64,000 being £40,000 the total cost of the manager's salary and £24,000 the costs related to the two seminarians).

At 31 December 2024, a balance of £987 was owed by Revive CIO to The Spiritans (2023 – £987).

There were no other related party transactions requiring disclosure (2023 – none).

17 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Accounts

Revive CIO

Annual Report and Accounts

31 December 2023

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chair) Father Michael Desmond Wilson C.S.Sp. Dr Ed Whelan (appointed 7 September 2023) Miss Gillian Christine Bennett (appointed 7 September 2023) Dr Stella Bosun-Arije (appointed 7 September 2023) Miss Alvina Imran (appointed 7 September 2023) Mr Paul Quinn (appointed 7 September 2023) Father James Flynn C.S.Sp (First Assistant) (resigned 7 September 2023) Father Joseph Melchior Kiwango C.S.Sp (resigned 7 September 2023) Father Paul Antwi-Boasiako C.S.Sp (resigned 7 September 2023)
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the "charity" or "CIO") for the year to 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 25 to 28 of the attached accounts and comply with the charity's constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed. With effect from midnight on 30 June 2019, in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants ("beneficiaries") in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities that cater for recreation and leisure time, to improve the condition of life of those persons who have need of it due to their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

Revive CIO supports people seeking asylum and refugees in Greater Manchester. The majority of people we work with fled their countries for various reasons, while others have been through the asylum process and then become homeless here in Greater Manchester after a decision (positive or negative) on their asylum claim.

We accompany, advocate and represent them to regularise their stay, get basic living essentials, practical and emotional support and wellbeing activities.

From the Social Work Desk

In 2023, our social work team offered specialised support, advocacy, and advice, particularly for those with multiple and complex needs. Our social work team supported service users who presented with social issues. We worked to promote social justice by providing holistic one-to-one, short-term and long-term casework support and a network of other activities and support that aims to move a person from crisis into self-help, self-advocacy, and self-sufficiency. In the year under review, the social work team supported **2,010** service users.

Revive has seen a significant rise in homelessness and has supported **459** service users to find durable routes out of destitution/homelessness. However, over **63** service users are still sofa surfing and sleeping rough due to the lack of accommodation. This is a significant challenge, and we are actively working with private charities and the Local authorities within the Greater Manchester Combined Authority (GMCA) to find suitable accommodation.

We have also seen a rise in service users presenting with domestic violence in the year under review; Revive has supported **43** service users experiencing domestic violence access No Recourse to Public Funds (NRPF), specialist housing support, and made legal representation of change of conditions application, domestic violence concession application and settlement domestic violence application.

We run an additional appointment-only follow-up specialist one-to-one casework and supported **681** service users around mental health referral support, representation on complex cases requiring multi-agency interventions for children in need, safeguarding, integration for families who have reunited with their UK sponsors after years of separation.

Activities, achievements and performance (continued)

From the Social Work Desk (continued)

We have worked with partners within the legal fraternity by advocating for **91** service users affected by the Rwanda bill to have Legal Aid representation during their asylum journey. Within the year under review, we have seen a rise in the number of refugees and people seeking asylum with negative decisions with majority of them have no legal aid representation.

Revive has supported **29** service users who were victims of trafficking and modern-day slavery access mainstream social welfare services and immigration casework. Lastly, our social work department reached to **652** service users for wellbeing checks.

We have supported **205** service users access Section 4 (For people with further submission claims) and Section 95 (new arrivals with ASPEN card queries and emergency accommodation under Section 98). We have supported **468** service users access mainstream social welfare benefit and challenging high energy bills, council tax, Personal Independent Payment (PIP) queries, child benefit, universal credit sanctions and poor housing condition queries.

From the Immigration Desk

Our immigration department offered various support and advice to service users with different needs. We have successfully supported **102** service users with their family reunion applications. We have had a 100% success rate with the fee waiver applications, whereby **186** service users benefited from it.

We have also supported **275** service users with Further Leave to remain Human Rights application (FLRFP, FLRHO, FLRDL) and Appendix (FM) Application Parents (FLRFM) applications.

Furthermore, we have supported **308** with settlement protection applications and Indefinite Leave to Remain (SET-O and FLRDL settlement) applications.

We supported a further **225** service users with travel documents and certificates. We have supported **116** service users with the Refugee Leave in Line application. We have supported **440** service users with citizenship.

Therefore, through our Immigration services, we have supported a total of **1,652** service users.

In total, the charity successfully supported **3,662** people.

We also offered various opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing through our integration projects such as Women Group, culturally appropriate Zumba and allotment, Revive Social Club, Refugee Come dine with me project and ESOL.

Activities, achievements and performance (continued)

Awards and recognition

Other achievements in 2023 were the awards we received from both Manchester City Council and Salford City Councils.

From Manchester City Council, we were the finalists of the Be Proud Awards promoting equality and diversity, whilst we emerged winners of the Spirit of Salford award under special group category awards. The recognition we received through the awards served as a driving force for our charity, enhancing our performance and enabling us to assist more individuals than the previous year.

Diversity, Equity and Inclusion

In 2023, Revive continued to campaign and advocate against the injustices in the asylum system. Through our partnership with other refugee service organisations, we continue to challenge those punitive and harsh policies against people seeking asylum and refugees, such as the Rwanda bill passed recently by the Home Office. We have worked with partners within the legal fraternity by advocating for service users affected by the Rwanda bill to have Legal Aid representation during their asylum journey.

Revive conducted an internal review highlighting specific areas within the organisation that required strengthening in work practices, policies, and representation. We enriched our governance structure to mirror the British values of fairness and inclusivity. This transformation was driven by prioritising the perspectives and lived experiences of those we support; in our decision-making process, we are committed to establishing a comprehensive system that ensures all voices are acknowledged and our core principles of honouring human dignity and uniqueness are implemented. Within the reporting year, our board has been strengthened by the addition of five new Trustees and the recruitment of a new staff member, each contributing to a rich and diverse professional expertise, and lived experience.

Statement on Public Benefit

Revive trustees continue to assess and evaluate the objectives of the charity each year to ensure that they mirror our charitable goals and mission. They do this by referring to the Charity Commission's general guidance on public benefit. Therefore, this report converges the guidance on public benefit by setting out our charity mission and her objects, pointing out a summary exploration of the activities we have carried out for the public benefit in 2023. It also outlines our successes and outcomes of our main activities, and contemplates how the charity will fulfil her objectives in the future. The trustees continue to appraise the work of Revive because it has public benefit that stretches beyond the immediate group of people, we are supporting both in the short and long run.

Volunteer and student Impact.

The contributions of volunteers and students have been instrumental in supporting our mission to support refugees and people seeking asylum. Working alongside our four part-time staff members, volunteers and students have significantly expanded our capacity to deliver essential services.

Activities, achievements and performance (continued)

Volunteer and student Impact. (continued)

Contributions:

Enhanced Service Delivery: Volunteers and students have provided invaluable support in various operational areas, allowing us to extend our reach and serve a larger community.

1. **Diverse skill sets:** Our volunteers' and students varied backgrounds have brought a wealth of knowledge and skills, enriching the quality of our programs.
2. **Community engagement:** Through their dedication, volunteers and students have fostered stronger community ties and heightened awareness of the challenges faced by refugees and people seeking asylum.
3. **Resource optimisation:** The time and effort donated by volunteers and students have optimised our resources, ensuring that a greater portion of our funds can be directed towards direct service.
4. **Staff and volunteer synergy:** The synergy between our staff, volunteers and students has created a dynamic and responsive environment capable of addressing the complex needs of those we support. This collaboration has been pivotal in developing innovative solutions to enhance the welfare of refugees and asylum seekers.

This year, the cornerstone of our success has been significantly bolstered by the selfless commitment of our volunteers and students, working in synergy with our devoted staff.

Their collective efforts have improved the lives of many individuals and embodied the compassionate spirit at the heart of Revive. We look forward to continuing this partnership and building upon the strong foundation laid by our volunteers, students, and staff. These outcomes and statistics encapsulate volunteers' and students' profound impact on Revive, highlighting their integral role with our staff in supporting our core mission.

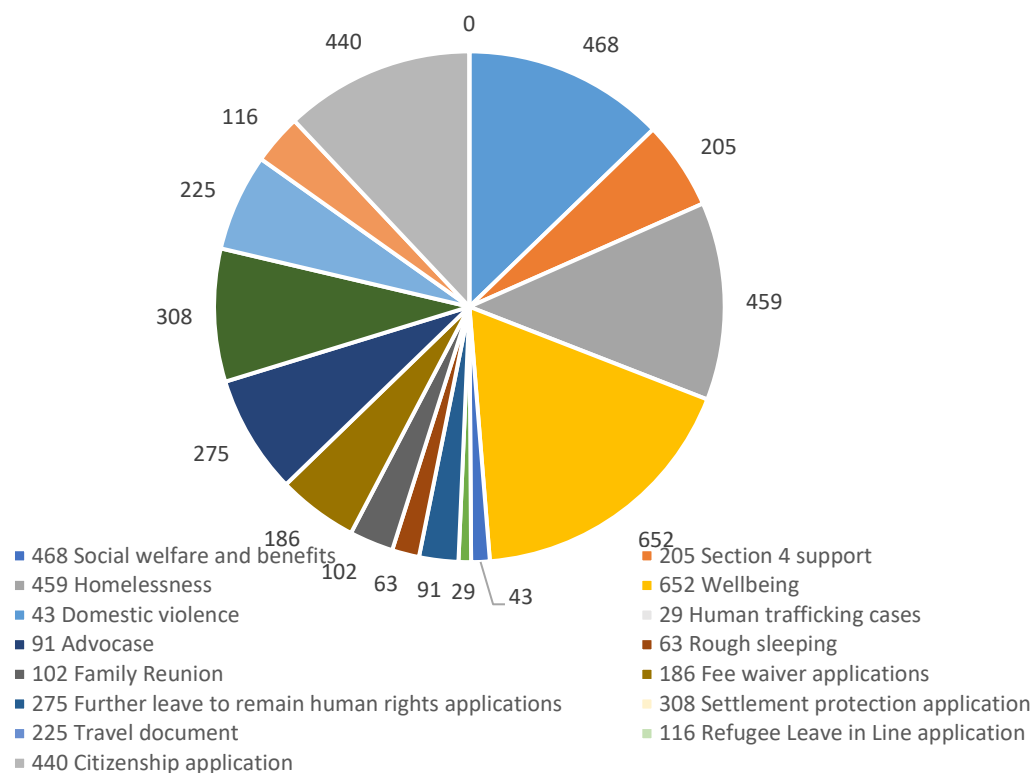
Achievements and Performance

This section illustrates what Revive has achieved and the after-effects of its work in the 2023 financial year. This process helps the trustees to measure the charity's performance in accordance to its aims and objectives.

Activities, achievements and performance (continued)

- In the 2023 financial year, Revive supported **3662** people from different countries. This is an increase of over 8% compared to 2022 due to improved working facilities, increased staff and volunteer experience, regular supervision, and changing delivery methods.

Number of People Revive Supported in 2023



- Revive continued to work in collaboration with other agencies, especially those within the Greater Manchester Step Change Consortium (a consortium pioneering initiative by nine charities and Experts by Experience (EBE) to transform the city-regions fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum) and many other refugees sector organisations as well as other public and governmental agencies. Revive also works with GPs, City Councils, Universities, solicitors and other legal representatives.
- Revive successfully delivered a digital inclusion project, through which many service users were equipped with the skills to access basic support online.
- Moreover, Revive won the Spirit of Salford Award under special group category awards, and we were also the finalists of the Be Proud Awards, which promote equality and diversity in Manchester.

Activities, achievements and performance (continued)

- Revive continued to identify and support vulnerable men and women affected by domestic violence.
- Revive had a **100%** success rate with the fee waiver applications, whereby **186** service users were exempted from paying immigration fees.
- Revive also assisted service users with applications to change conditions to allow access to public funds, which was a lifeline for them.
- Revive continued with her registration with OISC.
- Revive continued to provide hot meals to the destitute service users during drop-in sessions.
- Revive donated emergency food parcels and other essentials to the destitute service users and those without recourse to public funds.

Challenges

- ♦ **Funding:** Funding continues to be a problem for the charity. The core funding is ending in September 2024, and if the charity does not secure another core funding, the staff will face redundancy, which will affect the activities and services provided. Some activities receive short-term funding, and it becomes difficult for the charity to maintain them when it ends. Revive will continue to apply for funding to support such projects (allotment, Revive social club, and Women's group).
- ♦ **Digital poverty:** Digital poverty continues to strike the lives of many service users. Since the pandemic diverted most of the support to digital platforms, a big challenge comes from the inadequacy of digital equipment to enable our service users to access services online. Revive will continue to work with other organisations to help resolve the problem.
- ♦ **Lack of Capacity:** This has been a challenge due to the increased demand for our services.
- ♦ **High Cost of living:** Many of our service users are affected by inflation, which has serious repercussions on their economy. Many fail to pay their bills and need assistance from charity.
- ♦ **Increase in immigration fees.** In October 2023, the Home Office increased immigration fees and this directly affected most of our service users, who could not pay the fees.

Activities, achievements and performance (continued)

Enrichment Projects

English for Speakers of Other Languages (ESOL)

ESOL sessions at Revive are well run and resourced with an open attendance. They remain popular and participation remains strong. Participants come to the class whilst attending the Revive Advice and Social Centre. We aim to improve conversation by focusing on words needed for everyday situations such as shopping, travelling, keeping fit, telling the time, going to the doctor, etc. We have also tried to bring in British events and celebrations to help the refugees understand what is happening around them better in the form of civic education. The ESOL sessions emphasise increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting, such as reading simple Nursery books openly in class.



Allotment

Revive's allotment and therapeutic landscape is our user-led enrichment program that supports vulnerable service users and the local community, aiding their healing process. Attending the allotment can be a way to escape personal stress and keep active and physically healthy. Attending the allotment creates a shared place of belonging with people who may have had similar experiences. The allotment is also a place where they feel proud of everything they have achieved when they leave at the end of the day. Every season is different at the allotment, but one thing remains the same: our service users' sense of community spirit, tending to and harvesting different seasonal fruits, vegetables, and crops.



Activities, achievements and performance (continued)

Enrichment Projects (continued)

Refugee Away Day

The Irlam community organises a heartwarming event every year aimed at offering a day of joy and relaxation for refugees and their families. Refugee Away Day is a delightful event. These excursions are a wonderful way to break down social barriers, allowing our service users, staff, and volunteers to unwind and spend quality time together outside the office. The event contributes to community integration, fostering human encounters, understanding, and acceptance. In conclusion, the day out hosted by the Irlam community was a resounding success, bringing together people from different backgrounds to share moments of joy, laughter, and connection. Through food, games, activities, walks, gifts, and entertainment, the event exemplified the power of community in creating positive change and promoting social cohesion.



Employability and Digital Inclusion

The employability and digital inclusion sessions offered to refugees, people seeking asylum, and English natives in the community aimed to address these groups' critical need for job skills and digital literacy. The sessions were designed to empower participants with the necessary knowledge and skills to enhance their employability and adapt to the digital age. Embracing the online world offers a multitude of benefits. It enables service users to connect with family, explore job opportunities, master new languages, and efficiently manage their finances through online shopping and banking. Our commitment is to provide learners with valuable skills that enhance their daily lives and bring enjoyment.

The employability and digital inclusion sessions have significantly impacted refugees, people seeking asylum, and English natives in the community, empowering them with essential skills and knowledge for professional success in today's digital world. The outcomes of the program underscore the importance of inclusive initiatives that address the unique needs of vulnerable populations and promote equitable access to opportunities. Moving forward, continued support and investment in such initiatives are essential for building inclusive and resilient communities.

Activities, achievements and performance (continued)

Enrichment Projects (continued)

Refugee Social Club

The Refugee Social Club, a community-driven initiative, has been making strides in promoting integration and social cohesion among refugees and people seeking asylum in their new community.

The outdoor activities have profoundly impacted service users and the community, especially those reunited with their families and adjusting to life in a new country. The social club provides opportunities for social interaction and engagement. These activities have helped combat feelings of isolation and loneliness, promoting mental health and well-being in the process.

Moreover, these activities have also positively impacted the wider community, fostering understanding and empathy towards refugees and people seeking asylum. By participating in shared experiences such as football matches, cycling, and group walks, community members have been able to recognise the common humanity they share with newcomers, breaking down stereotypes and fostering a more inclusive and welcoming society.

The Refugee Social Club continues to be a powerful tool in promoting integration, friendship, and community cohesion among refugees, people seeking asylum, and the wider community.

Women's Arts and Crafts Group



The Revive Women's Group has become a cornerstone of empowerment and community engagement. Members come together every Monday to engage in various arts and crafts activities, focusing on sewing. Led by skilled facilitators, participants have the opportunity to learn new skills, share techniques, and collaborate on creative projects. Additionally, the group provides a space for open discussions on topics such as women's health, challenges, and cultural diversity.



The platform supports women in expanding their skill sets and exploring their creativity through hands-on activities. Whether learning to sew a garment, knit a scarf, or embroider a design, participants gain confidence and proficiency in their craft. Moreover, the group fosters a sense of friendship, with members supporting and encouraging one another in their artistic endeavours, life journey and the punitive UK immigration and asylum process. For many, the Group is a lifeline out of isolation and loneliness. By providing a welcoming and supportive environment, the group offers a sense of belonging and connection that is often lacking in their daily lives. Through shared experiences and struggles, participants find solace and strength in each other's company.

Fundraising Activities

Revive fundraising to secure the resources we need to carry out its charitable objectives and fulfil its mission. Revive invites donations from individuals and organisations and applies for grants from trusts, foundations, and other grant-making organisations. Our fundraising is done by the trustees; hence, we do not use external companies to deliver our fundraising activities. We are grateful to our supporters who have taken part in sponsoring events and Revive activities. We want everyone who supports our work in any way to have a positive experience. Revive takes complaints seriously and investigates fairly and openly. We admit to receiving complaints within five working days and follow the procedure in our Complaints Policy to address the issue. During the year, we received no complaints about our fundraising.

Appreciation to Our Donors

Revive would like to thank and acknowledge the individuals, trusts, foundations and organisations who supported us during the reporting period. These include;

Justice Together, National Community Lottery Fund (NCLF), Access to Justice, Greater Manchester Centre for Voluntary Organisation (GMCVO), Manchester Community Central (Macc), Manchester City Council, Salford City Council, Tree Station, Unicorn 1% Grocery, Disrupt Foundation, Holy Ghost Fathers, The Diocese of Salford, St. Catherine Didsbury, Salford CVS, Our Manchester Food Partnership, and all who graciously supported us both in kind and financially.

Some of these funders awarded their grants for 3.5 years in 2021. Thank you to the organisations, schools, churches, other faith groups, and corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies, and more. Thank you also to the individuals who supported our work with gifts and donations and those who have generously allowed us to use their premises throughout this year.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2023 can be found on page 24 of this report and accounts.

Income in 2023 amounted to £159,464 (2022 – £253,112). Of the income, £18,421 (2022 – £7,566) was received by way of donations and £121,568 (2022 – £227,975) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £236,326 (2022 – £213,195). Staff costs totalled £113,356 (2022 – £113,644), the cost of activities and outreach was £47,754 (2022 – £32,715), governance costs were £3,952 (2022 – £1,970) and materials, resources and training amounted to £30,135 (2022 – £27,768). Further details of expenditure are provided in note 4 to the accounts.

Net expenditure for the year to 31 December 2023 was £76,862 (2022 – net income of £39,917).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of one year (2022 – one year). At 31 December 2023 the level of free reserves was £29,049 (2022 – £17,979). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial position

The balance sheet shows total reserves of £179,735 (2022 – £256,597). Of this £142,689 (2022 – £226,822) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2023 the level of general funds or free reserves was £29,049 (2022 – £17,979).

Plans for the future

In 2023, we conducted an extensive review of our services that involved speaking to people supported by Revive, our staff, our supporters and some of our partner organisations. The clear feedback that came out of this review was that we need to increase our services to reach more people in Greater Manchester and beyond. However, the big challenge has been lacking capacity due to limited funding to support the employment of new caseworkers. In view of minimising the challenge, the trustees will continue reaching out for new sources of income/funding while keeping both income and expenditure under review. While challenges will undoubtedly be ahead, the trustees do not expect material concerns to arise over the charity's financial position.

Furthermore, the charity intends to continue consolidating and developing its services. To continue supporting service users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations and look for new sources of funds.

Structure, governance, and management

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

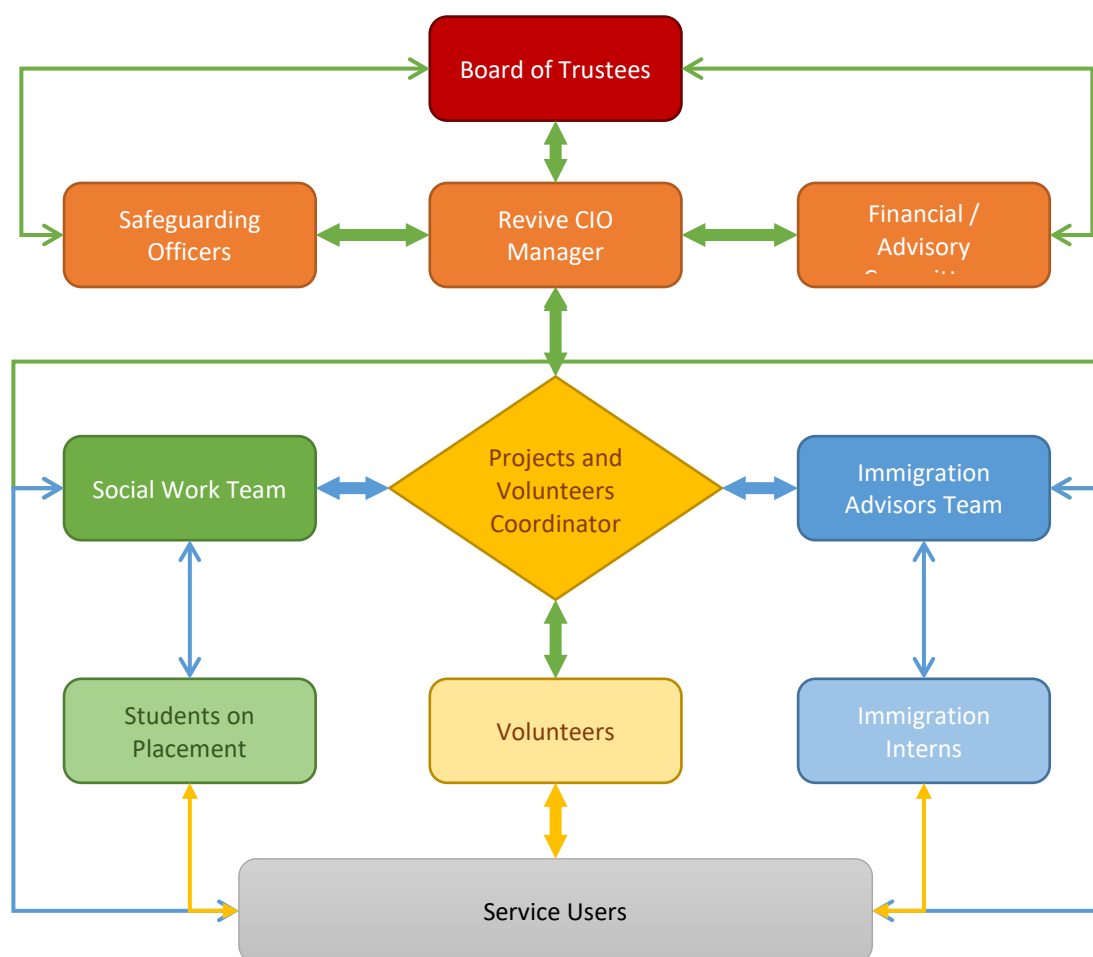
Appointment of trustees

The new trustees are nominated by the existing trustees who have been elected by the charity's members. The names of the trustees who served during the year are set out on page 1.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major charity conferences, relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

Structure, governance, and management (continued)

Organisational structure



Structure, governance, and management (continued)

Remuneration Policy for Key Management Personnel

The Board of Trustees and the manager are responsible for directing, controlling, running, and operating the charity on a day-to-day basis. All Trustees give their time freely, and no Trustee received remuneration in the year. All posts at Revive are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location, and service. All staff are paid above the living wage.

Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

The key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donations and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Safeguarding

It is the right to live a life free from abuse and exploitation for every individual. Revive is committed to upholding that right, and we have zero tolerance for abuse wherever it occurs, whether it involves the people Revive supports, staff, volunteers, or any other parties.

Revive CIO is committed to ensure that people who use our services do not, as a result of our work, come to any harm and ensure that our working practices minimise the risk of abuse. The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously.

Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policies as stated in The Safeguarding Vulnerable Groups Act of 2006, The Care Act of 2014 and the Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

During the last financial year, no safeguarding concerns were raised in relation to our work, and we did not make any formal safeguarding referrals ourselves.

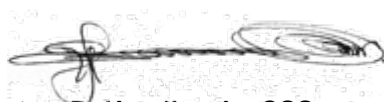
Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2023, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 20 volunteers and all stakeholders for their dedication and hard work in ensuring that the charity achieves its objectives. In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf



Trustee: **Fr Ugo Ikwuka CSSp**

Approved on: **15/10/2024**

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive (the 'charity') for the year to 31 December 2023, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its income and expenditure;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities contained within the trustees' report, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud
(continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing accounts disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of trustees; and
- ◆ Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



18 October 2024

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2023

	Notes	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations	1	4,546	13,875	18,421	3,896	3,670	7,566
Other trading activities	2	19,475	—	19,475	17,571	—	17,571
Charitable activities							
. Enrichment activities	3	7,750	113,818	121,568	—	227,975	227,975
Total income		31,771	127,693	159,464	21,467	231,645	253,112
Expenditure on:							
Charitable activities							
. Enrichment activities	4	24,500	211,826	236,326	26,654	186,541	213,195
Total expenditure		24,500	211,826	236,326	26,654	186,541	213,195
Net income (expenditure) for the year and net movement in funds							
	6	7,271	(84,133)	(76,862)	(5,187)	45,104	39,917
Reconciliation of funds:							
Fund balances brought forward at 1 January 2023		29,775	226,822	256,597	34,962	181,718	216,680
Fund balances carried forward at 31 December 2023		37,046	142,689	179,735	29,775	226,822	256,597

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

Balance sheet 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	7,997	11,796
Current assets			
Debtors	10	382	—
Cash at bank and in hand		180,307	251,921
		180,689	251,921
Liabilities			
Creditors: amounts falling due within one year	11	(8,951)	(7,120)
Net current assets		171,738	244,801
Total net assets		179,735	256,597
The funds of the charity			
Restricted funds	12	142,689	226,822
Unrestricted funds			
. Tangible fixed asset fund	13	7,997	11,796
. General fund		29,049	17,979
		179,735	256,597

Approved by the trustees and signed on their behalf by:



Trustee: **Fr Ugo Ikwuka CSSp**

Approved on: **15/10/2024**

Statement of cash flows Year to 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(67,227)	35,090
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,387)	(4,791)
Net cash used in investing activities		(4,387)	(4,791)
Change in cash and cash equivalents in the year		(71,614)	30,299
Cash and cash equivalents at 1 January 2023		251,921	221,623
Cash and cash equivalents at 31 December 2023	B	180,307	251,921

Notes to the statement of cash flows for the year to 31 December 2023.

A Reconciliation of net (expenditure) income to net cash flows from operating activities

	2023 £	2022 £
Net (expenditure) income (as per statement of financial activities)	(76,862)	39,917
Adjustments for:		
Depreciation	8,186	7,089
(Increase) decrease in debtors	(382)	919
Increase (decrease) in creditors	1,831	(12,835)
Net cash (used in) provided by operating activities	(67,227)	35,090

B Analysis of cash and cash equivalents

	2023 £	2022 £
Total cash and cash equivalents: Cash at bank and in hand	180,307	251,921

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 December 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2023. Comparative information is provided in respect to year to 31 December 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge; and
- ◆ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary (British Province).

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, and other grants received in support of the charity's activities.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Allocation of support and governance costs (continued)

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

- ◆ Computers, furniture and equipment
Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.
- ◆ Motor vehicles
Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Principal accounting policies Year to 31 December 2023

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Donations	4,546	13,875	18,421	3,896	3,670	7,566

2 Income from other trading activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Rental income	3,000	—	3,000	1,800	—	1,800
Student placement fees	1,475	—	1,475	3,771	—	3,771
Car park income	15,000	—	15,000	12,000	—	12,000
	19,475	—	19,475	17,571	—	17,571

3 Income from charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Grants						
. The Spiritans	7,750	—	7,750	—	—	—
. Other grants	—	113,818	113,818	—	227,975	227,975
	7,750	113,818	121,568	—	227,975	227,975

4 Expenditure on charitable activities: enrichment activities

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Cost of activities and outreach	(518)	48,272	47,754	3,514	29,201	32,715
Materials, resources and training	6,212	23,923	30,135	7,400	20,368	27,768
Promotion of enrichment activities	18	120	138	—	36	36
Premises costs and rates	436	14,926	15,362	468	8,890	9,358
Rent	—	1,029	1,029	(300)	2,425	2,125
Travel and motor expenses	2,439	1,913	4,352	833	1,544	2,377
Staff costs and remuneration (note 7)	10,048	103,308	113,356	4,037	109,607	113,644
Indirect cost of staff	—	1,886	1,886	591	2,897	3,488
Cost of volunteers	292	9,884	10,176	4,198	8,427	12,625
Depreciation	3,999	4,187	8,186	3,999	3,090	7,089
Governance costs (note 5)	1,575	2,377	3,952	1,914	56	1,970
Total funds	24,501	211,825	236,326	26,654	186,541	213,195

5 Governance costs

	Un-restricted funds £	Restricted funds £	Total 2023 £	Un-restricted funds £	Restricted funds £	Total 2022 £
Audit fees	1,420	2,304	3,724	1,835	—	1,835
Bank charges	155	73	228	79	56	135
	1,575	2,377	3,952	1,914	56	1,970

6 Net income (expenditure) for the period and net movement in funds

This is stated after charging

	Total 2023 £	Total 2022 £
Staff costs (note 7)	113,356	113,644
Depreciation	8,186	7,089
Auditor's remuneration – statutory audit services		
. Current period	3,144	2,300
. Prior period	580	(465)

7 Staff costs and remuneration of key management personnel

	Total 2023 £	Total 2022 £
Staff costs during the year were as follows:		
Wages and salaries	105,445	105,632
Social security costs	3,693	3,786
Pension costs	4,218	4,226
	113,356	113,644

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2022 – none).

The average number of employees during the year was 5 (2022 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2023	18,362	9,995	28,357
Additions	4,387	—	4,387
At 31 December 2023	<u>22,749</u>	<u>9,995</u>	<u>32,744</u>
Depreciation			
At 1 January 2023	9,065	7,496	16,561
Charge for the year	5,687	2,499	8,186
At 31 December 2023	<u>14,752</u>	<u>9,995</u>	<u>24,747</u>
Net book values			
At 31 December 2023	<u>7,997</u>	<u>—</u>	<u>7,997</u>
At 31 December 2022	<u>9,297</u>	<u>2,499</u>	<u>11,796</u>

10 Debtors

	2023 £	2022 £
Prepayments	<u>382</u>	<u>—</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>8,951</u>	<u>7,120</u>

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes.

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Enrichment activities fund	<u>226,822</u>	<u>127,693</u>	<u>(211,826)</u>	<u>142,689</u>
	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Enrichment activities fund	<u>181,718</u>	<u>231,645</u>	<u>(186,541)</u>	<u>226,822</u>

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

13 Tangible fixed asset fund

	Total 2023 £
At 1 January 2023	11,796
Net movements in period	(3,799)
At 31 December 2023	7,997

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2023 Total £
Balances at 31 December 2023 are represented by:				
Tangible fixed assets	—	7,997	—	7,997
Current assets	33,181	—	147,508	180,689
Current liabilities due in one year	(4,132)	—	(4,819)	(8,951)
	29,049	7,997	142,689	179,736

	General funds £	Tangible fixed asset fund £	Restricted funds £	2022 Total £
Balances at 31 December 2022 are represented by:				
Tangible fixed assets	—	11,796	—	11,796
Current assets	20,280	—	231,641	251,921
Current liabilities due in one year	(2,301)	—	(4,819)	7,120
	17,979	11,796	226,822	256,597

15 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to trustees of that charity being sole members of the CIO.

16 Related party transactions

During the reporting period, Revive CIO received £7,750 (2022 – £Nil) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are the sole members of the CIO.

16 Related party transactions (continued)

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 the total cost of the manager's salary and £24,000 being the costs related to the two seminarians (2022: £64,000 being £40,000 the total cost of the manager's salary and £24,000 the costs related to the two seminarians).

At 31 December 2023, there was no indebtedness between Revive CIO and The Spiritans (2022 – none).

There were no other related party transactions requiring disclosure (2022 – none).

17 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Accounts

Revive CIO

Annual Report and Accounts

31 December 2022

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chair) Father Michael Desmond Wilson C.S.Sp. Dr Ed Whelan (appointed 7 September 2023) Miss Gillian Christine Bennett (appointed 7 September 2023) Dr Stella Bosun-Arije (appointed 7 September 2023) Miss Alvina Imran (appointed 7 September 2023) Mr Paul Quinn (appointed 7 September 2023) Father James Flynn C.S.Sp (First Assistant) (resigned 7 September 2023) Father Joseph Melchior Kiwango C.S.Sp (resigned 7 September 2023) Father Paul Antwi-Boasiako C.S.Sp (resigned 7 September 2023)
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the “charity” or “CIO”) for the year to 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out on pages 26 to 29 of the attached accounts and comply with the charity’s constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed. With effect from midnight on 30 June 2019, in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants (“beneficiaries”) in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities that cater for recreation and leisure time, to improve the condition of life of those persons who have need of it due to their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

2022 was seen as a year of prospect especially after the struggles and challenges of the Covid-19 Pandemic in 2020 and 2021. Most of Revive's activities resumed and the hubs were open for the clients to access the services. However, in February 2022 Ukraine was invaded by Russia, an event that brought shock and turbulence in the lives of many people in the UK. Millions of Ukrainians fled their country and some were accepted as refugees in the UK. This raised concerns about security, welfare and other essential supplies in the world.



REVIVE'S STAFF AND VOLUNTEERS

As there has been catastrophic damage in the Ukraine, other European countries including the UK have been experiencing steep spike in prices of fuel, gas and food, causing an increase in the cost-of-living.

The cost of living crisis has exposed budgets of charities, as they are not protected from increased energy bills, for example.

These challenges notwithstanding, Revive CIO continued to deliver its services at full capacity with the additional pressure from the Afghan and Ukrainian refugees. The team dealt with a variety of issues, which relate directly to Revive's core aims and objectives. The issues that either could not be resolved because of lack of capacity or were not related to our objectives were referred to other providers.

General Overview (continued)

Everybody at Revive CIO worked hard to maintain the quality of services and reach more people who were struggling with different needs. Some of the lessons learned around diverse ways and methods of delivering services to service users during the pandemic were maximized to ensure our service users were supported, even as some service users were still not confident to attend face-to-face sessions due to phobia around Covid-19. Some of the decisions and service delivery models which were adapted and we still use include:

- a) Continued booking appointments with service users especially those with emergencies; for example, those whose visas were running out within two to three weeks, destitute, especially failed asylum seekers and those fleeing domestic violence or abuse.
- b) Using mobile phones to provide advice through calls, messages, WhatsApp calls and other social media applications.
- c) Using platforms like Zoom, Microsoft Teams, and telephone conference calls for meetings and evaluation of cases.
- d) Emails, website and social networks to deliver service updates, advice, campaigns and information to our service users, partners and other stakeholders.

Financial impact

The aftermath effect of the Covid-19 pandemic is still affecting fundraising activities as people are still afraid of contracting the Covid-19 virus and would rather stay away from crowded spaces, especially in the autumn and winter seasons.

We depended on our benefactors who approached us to organise fundraising activities on our behalf. Donations are still very low as people face rising energy bills, rent and mortgages; their budgets have been squeezed, causing them to reduce the amount they give to support charities.

Having long-term funds which were successfully applied and secured from 2021 was a big plus to the project. Most of the activities in 2022 relied on such funds as well as new short-term grants, which were secured in 2022. The long-term grants are The National Lottery Community Fund grant and Justice Together grant, which will end in 2024. Short-term grants, which normally run for six months or a year, include Awards for All grant from the Lottery, Community Justice Fund from Access to Justice Foundation, NHS Digital Inclusion, Greater Manchester CVO, Domestic Violence Fund from Manchester City Council, Community Wellbeing Fund from Salford City Council, Salford University Solidarity Fund and Echo Studio Community Fund. Such grants together with the army of volunteers made it possible for Revive CIO to operate with great success in 2022.

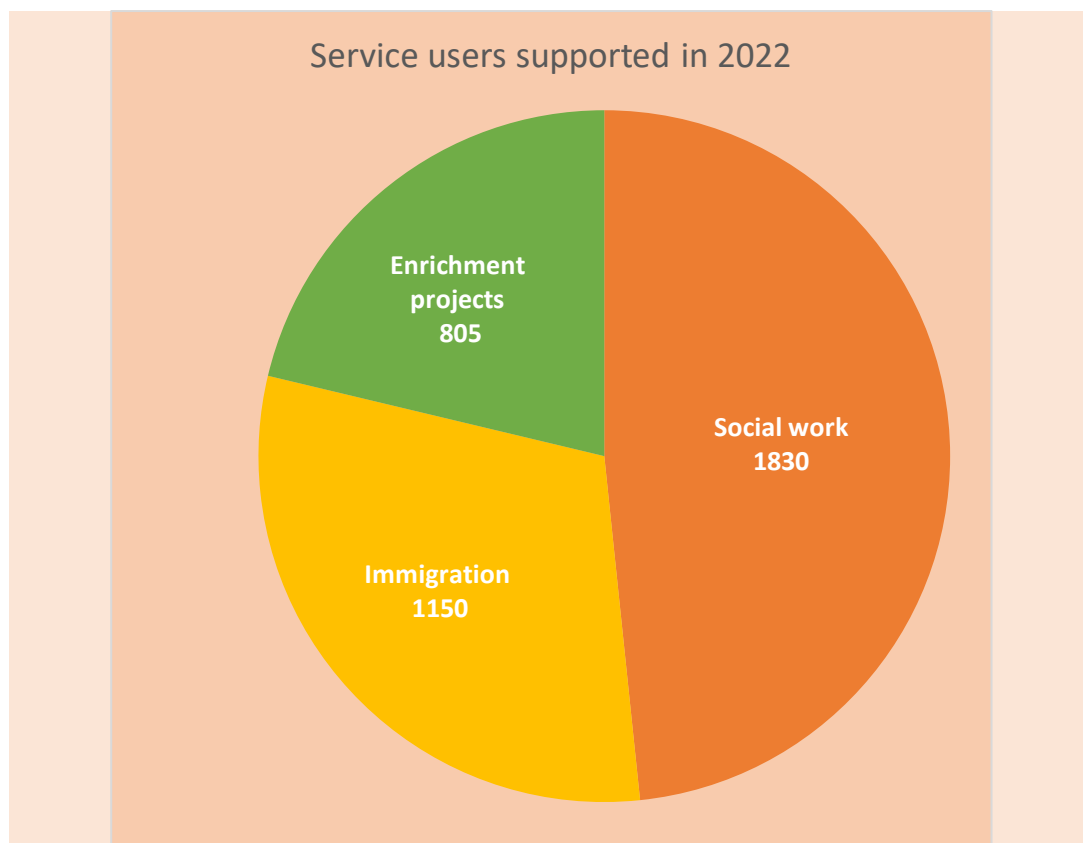
Activities, achievements and performance (continued)

Achievements

Relevance and success of Revive CIO as a project is measured on the basis of evaluating Revive's objectives/specifications, clients' satisfaction, internal growth and team satisfaction.

In 2022 Revive continued to foster its objectives and organised resources to achieve its goals. Feedbacks from our service users were highly positive and the team members were very satisfied by what the project was able to achieve. Some of the achievements are as follows;

- ◆ Revive supported about 3,785 service users (Social work 1,830 service users, Immigration supported 1,150 service users and enrichment projects supported 805 service users) in matters concerning immigration, destitution, homelessness and mental and physical wellbeing via enrichment projects.



- ◆ Revive continued to be part of multi-agency network, collaborating with many refugee sector organisations as well as other public and governmental agencies. Apart from being a member of Greater Manchester Step Change Consortium (a consortium pioneering initiatives by nine charities and Experts by Experience (EBE) to transform the city-region's fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum), Revive works with GPs, City Councils, universities, solicitors and other legal representatives.

Activities, achievements and performance (continued)

Achievements (continued)

- ◆ Revive identified and supported a number of vulnerable women affected by domestic violence.
- ◆ Revive also assisted service users with applications for changing conditions to allow access to public funds, which was a lifeline for them.
- ◆ Revive continued with its registration with OISC.
- ◆ Revive provided hot meals to destitute service users during drop-in sessions.
- ◆ Revive donated food parcels and other essentials to destitute service users and those without recourse to public funds.
- ◆ Successful painting of the hall where drop-ins take place.

Challenges

- ◆ **Digital poverty:** Digital poverty continues to strike the lives of many service users. Since the pandemic diverted most of the support to the digital platforms, a big challenge comes from inadequacy of digital equipment to enable our services users' access to services online. Revive will continue to work with other organisations to help resolve the problem.
- ◆ **Funding:** Funding continues to be a problem for the charity. Some of activities received short term funding and, when it ends, it becomes difficult for the charity to maintain them. Revive will continue to apply for funding to support such projects (allotment, Revive social club and women's group).
- ◆ **Covid-19 pandemic and Monkeypox:** Covid-19 and Monkeypox slowed some of the planned activities in 2022. Revive BBQ and campaign activities that were to happen in July were cancelled due to the fear of the Monkeypox and Covid-19 viruses.

From the Social Work/Social justice desk

The Revive team have a vast understanding of the asylum and refugee processes which assists with the holistic support that we offer. The team has seen an increase in complex cases which requires a quick thinking, fast paced approach and also a broad understanding of many issues. This way of working requires a strong team working with staff and volunteers towards the best possible outcome for each service user.

The ESOL teachers also help in identifying vulnerable individuals who may require support from the service. The team is regularly faced with issues surrounding homelessness, failed asylum claims, mental and physical health difficulties, social isolation and discrimination.

Activities, achievements and performance (continued)

From the Social Work/Social Justice Desk (continued)

2022 saw the surge in the demand for our services, especially with the Russian and Ukraine war, which made Ukrainians seek refuge in the UK and Revive services were again tasked in the aftermath of the war. The cost-of-living crisis has also impacted our service user group who are torn between putting food on the table and keeping their homes warm.

The team worked effectively together and with supporting agencies such as the asylum-seeking mental health consultation services, hostel providers, local authorities, GPs and legal representatives. We received a lot of referrals from external agencies, largely due to our specialist and unique approach of offering holistic social work support, our clear understanding of the asylum system and the service being free of charge. We actively encourage and prompt service users to become independent in supporting them when completing online applications or forms using our IT suite. Refreshments, a hot cooked meal and free second-hand clothing is made readily available during our Wednesday drop-in service. We also have food parcels, toiletries, household goods ready for collection.

Case work performance (Successful Complex Cases)

A 32-year-old male Ali from Egypt was a refused asylum seeker who has exhausted all his rights to appeal, he was without any support for two years and ended up becoming homeless. Ali attended Revive to seek some financial support. Through further assessment and support, he was successful in making a fresh claim based on a country expert report and physical and mental health reports supported by Revive. As a result of this intervention, his fresh claim was accepted and Ali was back on support.

Ali was seen in a vulnerable state. Revive had some difficulty establishing and maintaining a rapport with him. He was preoccupied about his distressing experiences since he had been in the UK and his account of his earlier experiences was quite fragmented. We supported him in this crisis step-by-step, though facing some difficulties due to Ali's immigration case and health issues. At the end, Revive was able to establish that Ali has an ongoing mental health condition (Post-Traumatic Stress Disorder) after carrying out social work assessment and obtaining his medical evidence.

After doing the holistic assessment and risk assessment, a support plan was made according to his needs. Regular contact with GMIAU was made while providing as much evidence as possible. After a fresh claim was submitted, Ali was supported with his Section 4 application, which put him back in support. Ali was successfully moved in Serco accommodation and financial support was back in place.

Challenges and solutions

Revive has seen an increase in destitution within family homelessness cases. This may lead to people ending up sleeping rough or on the streets. Revive supported many service users by putting pressure on the City Council through making a homeless referral online, and keeping in touch with the service users throughout the process, making sure that they are having somewhere safe to stay. This means Revive's social work team spent more time on these complex cases hence creating case backlog. To resolve this, Revive needs additional funded caseworkers as volunteers dip in and out, due to other commitments.

Activities, achievements and performance (continued)

From the Social Work/Social Justice Desk (continued)

Another challenge is the shortage of social housing due to high demand. Trying to resolve this, many councils adopted the new scheme through the private rented sector, whereby the properties are privately rented, but the Council supports with extra rent if the tenant cannot afford it. Many service users find it difficult to accept this because they wish to move into properties that are run by housing associations. To overcome this challenge, Revive regularly monitors the situation to build awareness around new legislation on housing and advising service users to accept what is available to prevent making themselves homeless.

From the Immigration department

2022 saw the Immigration desk returning to a new kind of normal following the disruptions caused by the pandemic in the previous years. Clients gradually began to access the service via our Tuesday drop-in service. As our immigration team mobile numbers were already circulating in the community, the department continued to receive a significant number of enquiries via phone and these were directed to our Tuesday provision.

The volunteer base improved significantly with the return of Tuesday drop in. This allowed the department to deal with a great number of one-off matters at the drop-in sessions with the majority being travel documents, replacement of biometric permits, settlement protection applications and leave in line applications for children of refugees born in the UK.

The immigration department also supported quite a number of financially vulnerable service users who required access to fee waiver applications and the follow on further leave to remain applications with three remaining outstanding to date. The year saw the introduction of the fee waivers for citizenship applications, and this resulted in an increase in enquiries related to them. Due to capacity issues, we made the decision to support only parents who already have ongoing human rights applications with us to help to reduce the number of applicants in terms of assessments for fee waiver applications.

The Immigration department opened long-term and short-term casework files comprising mostly of family reunion casework, article 8 cases, fee waiver cases as well as short term files for applicants and their dependents with the majority of cases being settlement protection applications for refugees coming to the end of their five-year limited leave to remain in the UK. Human rights-based applications were also taken up for the most vulnerable applicants with no means of paying the fees of private solicitors.

Work has progressed very well with most of the clients receiving positive outcomes. A couple of family reunion cases that fell for refusal in the previous year were listed for hearings and they were resolved in favour of our clients in the summer of 2022. The families have now been reunited after a long time of anxiety about the outcome of the court process.

Activities, achievements and performance (continued)

From the Immigration Department (continued)

Immigration performance (Case Study)

Revive assisted a family with a complex settlement protection application. A mother and her daughter who arrived in the UK over the age of 18 and later were joined by the father under family reunion rules. When time came for submission of settlement applications the father was gravely ill in hospital and Revive liaised with the Home Office and arranged for the mobile enrolment unit to attend at the hospital to register the father's biometrics. The applications for settlement were granted within a few weeks of biometric enrolment. Sadly, the father passed away after a few weeks and Revive continued to support the mother and daughter through the difficult times in other practical ways. Feedback from the family has been very positive and the caseworker involved was pleased to have been part of their journey at a challenging time.

Challenges from Immigration department

It took a while for us to regain momentum after returning to working face-to-face as clients had got used to the remote model of working. We also faced challenges with our IT Systems, which made drop-in days very challenging. Radical government policies present serious challenges to our client group going forward with family reunion rights limited to a few. Negative media rhetoric was also not ideal for service users already battling with trauma from previous experiences in their lives.

Enrichment Programme, challenges and solutions

A) Women's' Group

Revive recognises the importance of providing a safe, women-only space where female service users can feel comfortable accessing our services. The two key drop-in sessions tend to be very male dominated, which can be unappealing or intimidating for some women.



Our women's group continues to grow each year. Once a week, women of all ages and from diverse heritage and culture meet to learn new arts and craft skills, share food together, sing, dance or just socialise and share stories.

Activities, achievements and performance (continued)

Enrichment Programme, challenges and solutions (continued)

A) Women's' Group (continued)

The Women's Craft Group made a cautious return to meetings following closure due to Covid-19 and in 2022 were back in a full swing. Revive was fortunate to receive sewing machines from the lottery funding (Awards for All) and this has made a huge difference to what we can offer the group.

We were also very fortunate to be guided by the gentle hand of Bryony from 'Stitched Up'. The women have worked with a variety of fabrics, made small items and clothes to wear. They have learnt skills and, in some cases, have learnt to use a sewing machine for the first time. Altering clothes, mending and recycling have played an important part in the projects Bryony led and we thank her together with our volunteers; Maureen, Paddy, Leigh and Debbie for everything they have done.



B) English for speakers of other languages (ESOL) Project



ESOL sessions at Revive were well run and resourced with an open attendance. They remain popular and participation remains strong. Participants came to the class whilst attending the Revive advice and social centre. We have taught 107 beneficiaries, and we aimed at improving conversation focusing on words needed for everyday situations such as shopping, travel, keeping fit, telling the time, going to the doctor etc. We have also tried to bring in British events and celebrations to help the refugees understand what is happening around them better, in a form of civic education.

The emphasis of the ESOL sessions was on increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting such as reading simple nursery books openly in the class.

Activities, achievements and performance (continued)

Enrichment Programme, challenges and solutions (continued)

B) English for speakers of other languages (ESOL) Project (continued)

We also introduced opportunities to borrow these books to take home and bring them back to the following class. We introduced role-plays like calling and going to the GP for an appointment. They took turns and they were happy with their performances. Live objects were also brought to the classroom to demonstrate and enhance the lesson of the day. The aim was to create an environment where the students can speak, read and write, and are not afraid to make mistakes. Students expand their spoken English through the introduction of new phrases and grammatical structures each week. When they were ready to learn in a more formal setting, we registered them at college, and most of them are now attending ESOL tuition for 4 days a week, which is the springboard for more fluent conversation. Within the reporting period, Revive registered 42 students in college, and they seem to be enjoying it. During the half term, some of them visited the Revive hub to share their journey with other students.

C) Allotment Project

Revive's allotment and therapeutic landscape is our user-led enrichment programme that supports the disadvantaged and traumatized people of refugee and asylum seeker communities to heal.

Therapeutic landscape is a term used to describe the relationship between health, people and places. Attending the allotment can be a way to escape personal stress and keep active and physically healthy. It also creates a shared place of belonging with people who may have had similar experiences. The allotment is also a place where they feel proud of everything they have achieved when they leave at the end of the day. Every season is different at the allotment, but one thing that remains the same is the sense of community spirit and flurry of action as our volunteers and service users work away, tending to, and eventually harvesting their different seasonal fruits, vegetables and crops.

Revive received wood chips from the Manchester Tree station, we were also gifted woods to raise our beds. 2022 season was not great as the drought affected the crops. Many service users are looking forward to the next planting season.



Activities, achievements and performance (continued)

Enrichment Programme, challenges and solutions (continued)

D) Refugee Social and wellbeing Club

You don't have to speak the same language to make a great team! This is what we have found out time and time again with our refugee football team. Sport is a fantastic way to improve mental and physical wellbeing, as well as to promote team and community spirit. We held our annual Refugee World Cup, where Revive team became third winners. Revive team had also many friendly fixtures with other organisations. Thank you to you all for your enthusiasm and energy!



E) Wellbeing/ Employability and Digital Inclusion

Still, UK immigration law does not allow people who are seeking asylum to work or earn. This means that many people feel a significant loss of feeling of self-worth and confidence. It also increases stigma often attached to the term 'asylum seeker' for members of the public who are not aware of this rule. The feedback we get from many of our service users is that they are made to feel 'useless' and that they wish they were allowed to work and contribute to society. From 2018 there has been much campaigning ("Lift the Ban") on this issue and we hope things may change. In 2022 Revive offered skills and training to some service users to be as prepared as possible to begin looking for and applying for work when the ban is lifted or they are eventually granted permission to remain and work. As part of this preparation, Revive offered 6-week programmes, which focus on skills such as CV writing, preparing a strong personal statement, practising interview skills and gaining work experience through voluntary placements.

Moreover, Revive offered training to the service users on how to use digital platforms to reach the services they need. We were glad to receive funding from NHS England, which was used to train/coach our service users to bring them up to the realities of the digital world. Activities included setting up NHS apps, registering with a GP, booking appointments, signing their children up to the google classroom, making applications online, sharing photos of documents they have received from the home office, GP, local authorities and many more.

Activities, achievements and performance (continued)

Enrichment Programme, challenges and solutions (continued)

F) Refugee come dine with me and refugee day out:

The benefits for both the host and the guest families were huge. It was an exciting community integration project, furthering human encounter, understanding and acceptance. Meal times are central to family and community and provide a fantastic way to bond, share and learn about cuisines from different cultures.



The Loretto Sisters in partnership with the Loretto Grammar School hosted our service users at their community at Altrincham in June as part of the refugee week. St Teresa's and St Joseph primary schools in Irlam, in collaboration with the Parish where the two schools belong, hosted our service users in September. This event continues to be an annual event for Revive service users.

Activities, achievements and performance (continued)

Enrichment Programme, challenges and solutions (continued)

G) Revive volunteering programme.

"Alone we can do so little, together we can do so much". This phrase seems to sum up the year that has passed with Revive volunteers.

We could not have achieved all our 2022 goals without the great contributions of our team of volunteers. We continue to streamline our volunteer recruitment and induction process, arranged group and individual training opportunities for volunteers and ensured all areas of our work are well supported by enthusiastic volunteers.

In 2022 Revive recruited 22 volunteers. These volunteers support the project in different areas; from case work, help desk, kitchen, allotment, porters, advisory committee, finance, outreach, ESOL, music, Interpreters, IT, and so on. They bring skills, ideas, and experiences. They are friendly, passionate and reliable. Our volunteers are our greatest resource!



Financial review

Results for the financial period

A summary of the results of the year to 31 December 2022 can be found on page 24 of this report and accounts.

Income in 2022 amounted to £253,112 (2021 – £215,592). Of the income, £7,566 (2021 – £3,287) was received by way of donations and £227,975 (2021 – £196,247) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £213,195 (2021 – £183,527). Staff costs totalled £113,644 (2021 – £102,146), the cost of activities and outreach was £32,715 (2021 – £18,552), governance costs were £1,970 (2021 – £3,578) and materials, resources and training amounted to £27,768 (2021 – £33,988). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2022 was £39,917 (2021 – £32,065).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of one year (2021 – one year). At 31 December 2022 the level of free reserves was £17,979 (2021 – £20,869). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial position

The balance sheet shows total reserves of £256,597 (2021 – £216,680). Of this £226,822 (2021 – £181,718) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2022 the level of general funds or free reserves was £17,979 (2021 - £20,869).

Plans for the future

The trustees will continue to keep both income and expenditure under review, at the same time as reaching out for new sources of income. Whilst there will undoubtedly be challenges ahead, the trustees do not expect material concerns to arise over the charity's financial position.

Furthermore, the charity intends to continue consolidating and developing its services. In order to continue supporting the services users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations as well as looking for new sources of funds.

Structure, governance, and management

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

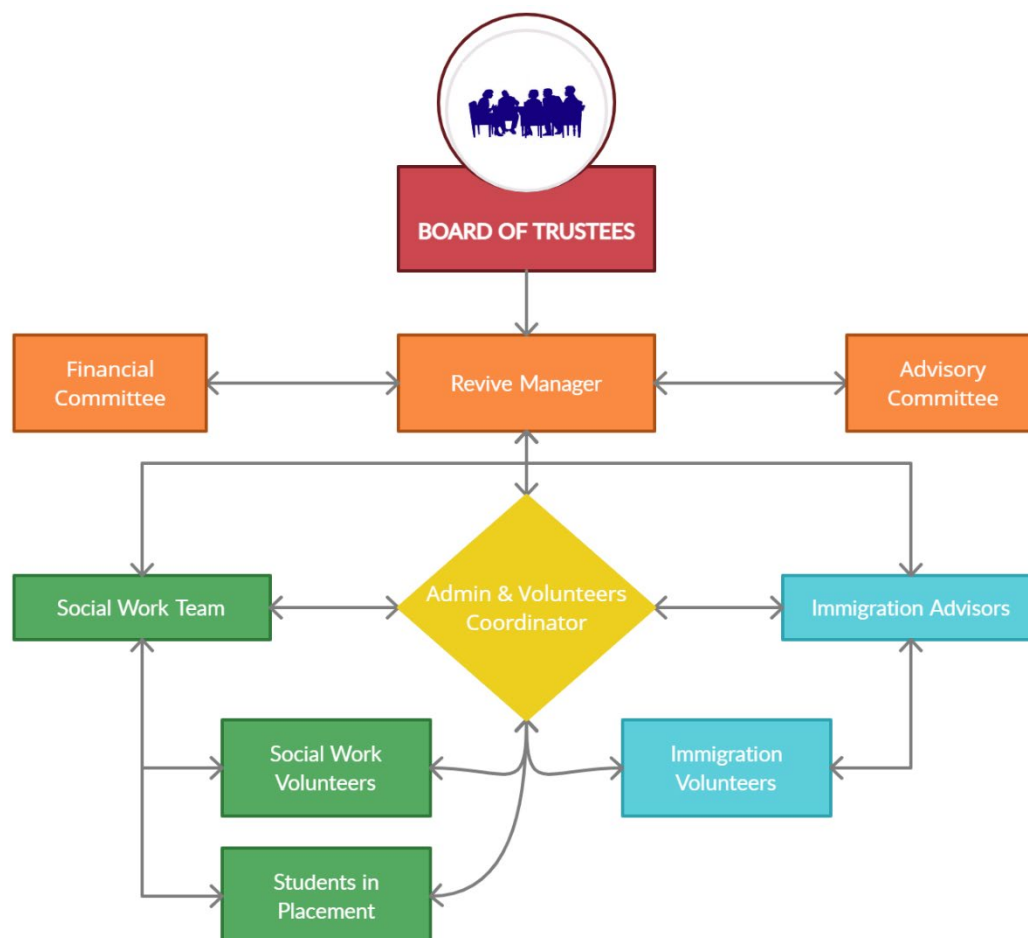
Appointment of trustees

The new trustees are nominated by the existing trustees who have been elected by the charity's members. The names of the trustees who served during the year are set out on page 1.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major charity conferences, relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

Structure, governance, and management (continued)

Organisational structure



Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

The key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donations and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding

Revive CIO is committed to ensure that people who use our services do not, as a result of our work, come to any harm and ensure that our working practices minimise the risk of abuse. The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously. Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policies as stated in The Safeguarding Vulnerable Groups Act of 2006, The Care Act of 2014 and Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices. These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

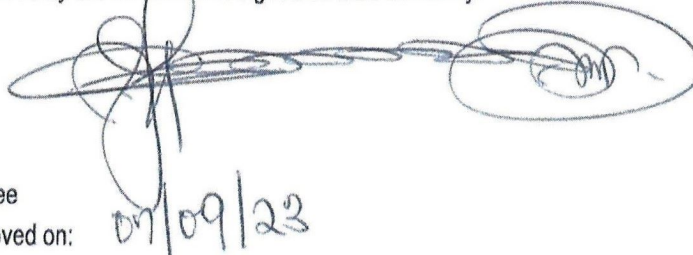
Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2022, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 20 volunteers and members of the Congregation for their dedication and hard work in ensuring that the charity achieves its objectives. In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf by:



Trustee
Approved on: 07/09/23

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive (the 'charity') for the year to 31 December 2022, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its income and expenditure;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Tested and reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure including the authorisation thereof;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud
(continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ♦ Agreeing accounts disclosures to underlying supporting documentation;
- ♦ Reading the minutes of meetings of trustees; and
- ♦ Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

19 September 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations	1	3,896	3,670	7,566	2,546	741	3,287
Other trading activities	2	17,571	—	17,571	4,950	—	4,950
Charitable activities							
. Enrichment activities	3	—	227,975	227,975	18,500	177,747	196,247
Other sources							
. Coronavirus Job Retention Scheme		—	—	—	11,108	—	11,108
Total income		21,467	231,645	253,112	37,104	178,488	215,592
Expenditure on:							
Charitable activities							
. Enrichment activities	4	26,654	186,541	213,195	32,450	151,077	183,527
Total expenditure		26,654	186,541	213,195	32,450	151,077	183,527
Net (expenditure) income for the year and net movement in funds							
	6	(5,187)	45,104	39,917	4,654	27,411	32,065
Reconciliation of funds:							
Fund balances brought forward at 1 January 2022		34,962	181,718	216,680	30,308	154,307	184,615
Fund balances carried forward at 31 December 2022		29,775	226,822	256,597	34,962	181,718	216,680

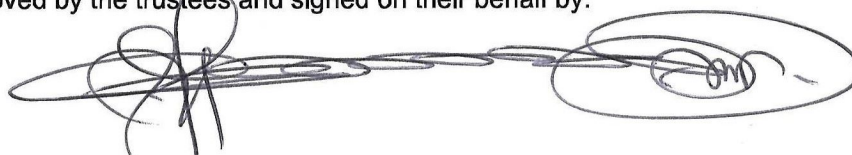
All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

Balance sheet 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	11,796	14,093
Current assets			
Debtors	10	—	919
Cash at bank and in hand		251,921	221,623
		251,921	222,542
Liabilities			
Creditors: amounts falling due within one year	11	(7,120)	(19,955)
Net current assets		244,802	202,587
Total net assets		256,597	216,680
The funds of the charity			
Restricted funds	12	226,822	181,718
Unrestricted funds			
. Tangible fixed asset fund	13	11,796	14,093
. General fund		17,979	20,869
		256,597	216,680

Approved by the trustees and signed on their behalf by:



Trustee

Approved on:

07/09/23

Statement of cash flows Year to 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	35,090	124,875
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,791)	(9,244)
Net cash used in investing activities		(4,791)	(9,244)
Change in cash and cash equivalents in the year		30,299	115,631
Cash and cash equivalents at 1 January 2022		221,623	105,992
Cash and cash equivalents at 31 December 2022	B	251,921	221,623

Notes to the statement of cash flows for the year to 31 December 2022.

A Reconciliation of net income and net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net income and net movement in funds (as per the statement of financial activities)	39,917	32,065
Adjustments for:		
Depreciation	7,089	5,892
Decrease in debtors	919	68,563
(Decrease) increase in creditors	(12,835)	18,355
Net cash provided by operating activities	35,090	124,875

B Analysis of cash and cash equivalents

	2022 £	2021 £
Total cash and cash equivalents: Cash at bank and in hand	251,921	221,623

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2022. Comparative information is provided in respect to year to 31 December 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ♦ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge; and
- ♦ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, grants and funds from the Coronavirus Job Retention Scheme.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Monies from the Coronavirus Job Retention Scheme are recognised in the statement of financial activities when the funds have been applied for and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Allocation of support and governance costs (continued)

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

◆ **Computers, furniture and equipment**

Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.

◆ **Motor vehicles**

Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Principal accounting policies Year to 31 December 2022

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	3,896	3,670	7,566	2,546	741	3,287

2 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Rental income	1,800	—	1,800	1,800	—	1,800
Student placement fees	3,771	—	3,771	3,150	—	3,150
Car park income	12,000	—	12,000	—	—	—
	17,571	—	17,571	4,950	—	4,950

3 Income from charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Grants						
. The Spiritans	—	—	—	18,500	—	18,500
. Other grants	—	227,975	227,975	—	177,747	177,747
	—	227,975	227,975	18,500	177,747	196,247

4 Expenditure on charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Cost of activities and outreach	3,514	29,201	32,715	760	17,792	18,552
Materials, resources and training	7,400	20,368	27,768	3,235	30,753	33,988
Promotion of enrichment activities	—	36	36	120	13	133
Premises costs and rates	467	8,890	9,358	1,307	8,165	9,472
Rent	(300)	2,425	2,125	—	1,500	1,500
Travel and motor expenses	833	1,544	2,377	1,737	1,293	3,030
Staff costs and remuneration (note 7)	4,037	109,607	113,644	16,630	85,516	102,146
Indirect cost of staff	591	2,897	3,488	654	2,196	2,850
Cost of volunteers	4,198	8,427	12,625	430	1,956	2,386
Depreciation	3,999	3,090	7,089	3,999	1,893	5,892
Governance costs (note 5)	1,913	56	1,970	3,578	—	3,578
Total funds	26,654	186,541	213,195	32,450	151,077	183,527

5 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Audit fees	1,835	—	1,835	3,545	—	3,545
Bank charges	78	56	135	33	—	33
	1,913	56	1,970	3,578	—	3,578

6 Net income (expenditure) for the period and net movement in funds

This is stated after charging

	Total 2022 £	Total 2021 £
Staff costs (note 7)	113,644	102,146
Depreciation	7,089	5,892
Auditor's remuneration – statutory audit services		
· Prior period	(465)	920
· Current period	2,300	2,625

7 Staff costs and remuneration of key management personnel

	Total 2022 £	Total 2021 £
Staff costs during the year were as follows:		
Wages and salaries	105,632	94,843
Social security costs	3,786	3,401
Pension costs	4,226	3,902
	113,644	102,146

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2021 – none).

The average number of employees during the year was 5 (2021 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2022	13,571	9,995	23,566
Additions	4,791	—	4,791
At 31 December 2022	18,362	9,995	28,357
Depreciation			
At 1 January 2022	4,475	4,998	9,473
Charge for the year	4,590	2,499	7,089
At 31 December 2022	9,065	7,496	16,561
Net book values			
At 31 December 2022	9,297	2,499	11,796
At 31 December 2021	9,096	4,997	14,093

10 Debtors

	2022 £	2021 £
Sundry debtors	—	919

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	7,120	2,925
Deferred income – grants in advance	—	17,030
	7,120	19,955

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes.

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Enrichment activities fund	181,718	231,645	(186,541)	226,822
	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Enrichment activities fund	154,307	178,488	(151,077)	181,718

12 Restricted funds (continued)

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

13 Tangible fixed asset fund

	Total 2022 £
At 1 January 2022	14,093
Net movements in period	(2,298)
At 31 December 2022	11,796

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2022 Total £
Balances at 31 December 2022 are represented by:				
Tangible fixed assets	—	11,796	—	11,796
Current assets	20,280	—	231,641	251,921
Current liabilities due in one year	(2,301)	—	(4,819)	7,120
	<u>17,979</u>	<u>11,796</u>	<u>226,822</u>	<u>256,597</u>
	General funds £	Tangible fixed asset fund £	Restricted funds £	2021 Total £
Balances at 31 December 2021 are represented by:				
Tangible fixed assets	—	14,093	—	14,093
Current assets	23,794	—	198,748	222,542
Current liabilities due in one year	(2,925)	—	(17,030)	(19,955)
	<u>20,869</u>	<u>14,093</u>	<u>181,718</u>	<u>216,680</u>

15 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to trustees of that charity being sole members of the CIO.

16 Related party transactions

During the reporting period, Revive CIO received £ nil (2021 – £18,500) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are the sole members of the CIO.

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 the total cost of the manager's salary and £24,000 being the costs related to the two seminarians (2021: £64,000 being £40,000 the total cost of the manager's salary and £24,000 the costs related to the two seminarians).

At 31 December 2022, there was no indebtedness between Revive CIO and The Spiritans (2021 – none).

There were no other related party transactions requiring disclosure (2021 – none).

17 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Accounts

Revive CIO

Annual Report and Accounts

31 December 2021

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chairperson from 1 September 2021) Father Michael Desmond Wilson C.S.Sp (appointed 1 September 2021) Father James Flynn C.S.Sp (First Assistant) (appointed 1 September 2021) Father Joseph Melchior Kiwango C.S.Sp (appointed 1 September 2021) Father Paul Antwi-Boasiako C.S.Sp (appointed 1 September 2021) Father Kenneth Okoli C.S.Sp (Chairperson) (resigned 1 September 2021) Father James Mchamangu C.S.Sp (resigned 1 September 2021) Father John Kitchen C.S.Sp (First Assistant) (resigned 1 September 2021) Father Thomas Wilberforce C.S.Sp (resigned 1 September 2021)
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the "charity" or "CIO") for the year to 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 22 to 25 of the attached accounts and comply with the charity's constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed. With effect from midnight on 30 June 2019, in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants ("beneficiaries") in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

2021 followed on from the most challenging and unpredictable year since the charity was established. We set out our expectations at the beginning of the year hoping that the pandemic would end soon but it was not the case. Staff dealt with a variety of issues, which relate directly to Revive's core aims and objectives. The issues, which either could not be resolved because of lack of capacity or were not related to our objectives, were referred to other providers. Thus, everybody in the charity worked hard to maintain the quality of services and reach more people who were struggling with different needs. Some basic decisions were made to ensure our service users were supported even in the midst of the pandemic. Some of the decisions and adapted service delivery models included:

- a) Booking appointments with service users especially those with emergencies; for example, those whose visas were running out within two to three weeks, destitute, especially failed asylum seekers and those fleeing domestic abuse.
- b) Using mobile phones to provide advice through calls, messages, WhatsApp calls & other social media applications.
- c) Using platforms like Zoom and Microsoft Teams for meetings and evaluation of cases.
- d) Using emails, website and social networks to deliver advice, campaigns and information to our service users, partners and other stakeholders.

Financial impact

- i) **Coronavirus Job Retention Scheme**
Covid-19 pandemic affected all our face-to-face fundraising activities, as was the case in 2020. Events were cancelled and fewer donations received. What kept us going were the grants applied for the charity and the Coronavirus Job Retention Scheme.

Due to less income, the charity utilised the government's Coronavirus Job Retention Scheme to keep the jobs of some workers. 80% of their wages costs were covered by the Government until the charity was able to secure some funds.

Activities, achievements and performance (continued)

Financial impact (continued)

ii) Grants Received

At the beginning of April 2021, the charity successfully received a grant from the National Lottery Community Fund, which covered the majority of the charity's budget. This was one of the grant applications whose decision the charity was awaiting. Upon receiving it, the charity removed all the workers except for one from the Coronavirus Job Retention Scheme. The one part time employee remained on furlough until the Scheme ended.

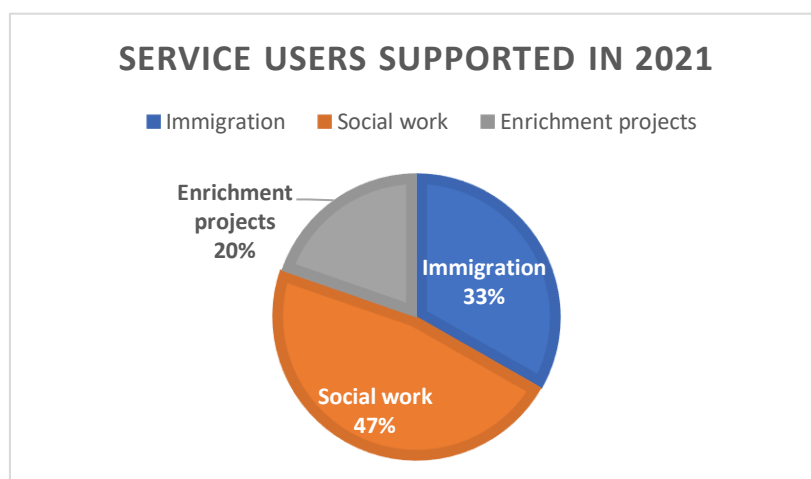
Revive also received other grants (Community Justice Fund, Community Champions Fund, Justice Together Fund, Manchester Health and Care Commissioning Community, Health Online Fund, etc) to foster its activities and to cope with the effects of the pandemic. Due to case backlog, the charity employed support workers on a short time basis, maximising the use of our army of volunteers and provided necessary tools (IT equipment, mobile phones, etc) to carry out their roles efficiently.

Achievements

Despite the pressures on our clients resulting from the pandemic and the management challenges it presented, we were able to support a significant number of clients to achieve their goals and to settle and integrate successfully.

We continued to work creatively with established partners, a platform which enabled us to provide a complete service for our client base. We also entered into a new partnership with other providers in the Northwest, which promises to be a platform for best practice support and to encourage the training of new starters in immigration with the view to improving capacity in the region. Some of the achievements are as follows:

- ◆ Revive supported about **3,084** service users (social work 1,451 service users, immigration supported 1,025 service users and enrichment projects supported 608 service users) in matters concerning immigration, destitution, homelessness and mental wellbeing via enrichment projects.



Activities, achievements and performance (continued)

Achievements (continued)

- ◆ Through multi-agency work, Revive uses a holistic service model approach in its casework. This model has ensured positive outcomes and overall wellbeing and integration of our service users under the Greater Manchester Step Change Consortium - a consortium pioneering initiative by nine charities and Experts by Experience (EBE) to transform the city-region's fragmented and precarious service provision into a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.
- ◆ Revive identified and supported a number of vulnerable women suffering from financial abuse in domestic settings.
- ◆ Revive also assisted service users with applications for changing conditions to allow access to public funds, which was a lifeline for them.
- ◆ Revive continued with the registration with the Office of Immigration Services Commissioner (OISC) and positive feedbacks were regular from OISC management.
- ◆ Our destitute service users continued to receive food parcels and other essentials from Revive. Approximately 71 families were helped in 2021.
- ◆ Revive database was successfully installed and customised to fit into the charity's pattern of activities.
- ◆ Successful renovation of the office by changing the computers and laptops to increase efficiency and productivity of the staff and volunteers.

Challenges

- ◆ **Digital poverty:** Since the pandemic forced us to use digital platforms to support our service users, Revive has always be in need of more phones and laptops. To cope with this, Revive will continue to search and secure grants to help in building digital capacity.
- ◆ **Funding:** funding continues to be a problem for the charity. Some of activities receive short term funding but when it ends, it becomes difficult for the charity to maintain them. Revive will continue to apply for funding for such projects (allotment, Revive social club and Women's group) to benefit the service users and ensure a continuation of the programmes.
- ◆ **Covid-19 pandemic:** Even after the easing of the lock down, Revive will continue suffering from the effects of the pandemic. Fundraising activities might not be the same again and this may lead to the loss of funds to run the projects smoothly.

Activities, achievements and performance (continued)

Social Work and Immigration

Revive provides a range of high-quality advice, guidance, advocacy and support on immigration, housing, and healthcare issues. We had hoped that 2021 would see us working as we did before the pandemic but this proved impossible. Covid-19 continued to pose a threat to the health and safety of staff and service users and to restrict the scope for volunteer support. Remote working continued for the first three quarters of the year, which was a major challenge, not least, because most of our clients do not speak English and reliable interpretation is key to case work. Although limited volunteer support did restrict our ability to offer the very comprehensive range of services we offered pre-pandemic, access to core services improved during the year, with better telephone advice processes in place and us being able to resume processing travel documents after deprioritising them in 2020. In addition, although we were unable to return to our traditional 'drop in' model, we were able to resume face-to-face appointments during the last quarter and took the opportunity to offer services at the City and Future Skills campus. This has allowed us to support many more young people on their journey of recovery and growth as they strove to integrate into the community.

We particularly made great strides in progressing matters that had stagnated as a result of 2020's closure of visa application centres worldwide. We opened 33 long-term casework files; mostly involving family reunion casework, with some reunited after a long time apart and many granted settled status in the UK. We worked on some complex cases and opened 61 short-term files, most of which were settlement protection applications for refugees coming to the end of their five-year limited leave to remain in the UK. We successfully challenged a number of 'no recourse to public funds' decisions and continued to work on human rights-based applications for several vulnerable applicants with no means of paying the fees of private solicitors. We are particularly proud of our high success rate of successfully moving people from homelessness into support, given the barriers that people face and the fact that the system is very difficult to navigate.

Challenges and solutions

The major challenge remains that our services are oversubscribed, which makes it difficult to accommodate everyone who presents or is referred to our services – particularly as there are specialist cases which cannot be handled by volunteers. Ongoing attempts are being made to obtain funding for a further two caseworkers.

Casework Performance -Case study 1-TKM Family

The TKM family came to the UK as children with their mother from India to join their father who left the family home two years after their arrival. They were supported by Revive to claim asylum, section 95 asylum support, legal aid and access to other health services. The asylum case was refused followed by two failed appeals. Another legal aid lawyer is working with the family to review the domestic violence evidence that was not disclosed in the previous asylum case for potential further submission. Revive continues to support the family access mental health services and other wellbeing support. The older daughter was recently supported by Revive to secure Article 26 scholarship with Salford University and she is now studying Biomedical Science; we are proud of this great milestone achievement.

Activities, achievements and performance (continued)

Social Work and Immigration (continued)

Casework Performance - Case Study 2- BT

We assisted one of our long-term clients who has been in the UK since October 2006. He was previously refused asylum as well as leave to remain on human rights grounds. We were able to submit a fee waiver application and a further application for leave to remain on human rights grounds, which was successful. This was life changing for our client and his family and he did not waste time getting into employment and providing for his young family as he has always desired.

Enrichment Programme, challenges and solutions

Despite the challenges of 2021, the health and wellbeing work we do through our enrichment projects remained integral to our services. It was remodelled to take account of changing government restrictions throughout the year and as a result of consultation with service users about their priorities and needs.

Throughout the year, the programme continued to offer a release from the pressures and stresses that our service users often face when awaiting decisions. It gave clients a focus if they were not allowed to work and helped them develop skills in preparation for the time when they will be able to seek employment. These projects supported individuals to build new relationships in low-cost and culturally appropriate settings with others who understand the traumas they have often experienced and helped them develop a collective voice.

Women's' Group

The Women's Group met virtually to continue a range of arts and craft activities and took on new challenges, including photography, songs and poetry.

Face-to-face activities resumed on 11 October 2021 and the group is once again attracting a solid base of active members.



Activities, achievements and performance (continued)

Refugee Social and wellbeing Club

Although they had to be suspended during lockdown, the Social and Wellbeing Club sessions began again in September. Football, cycling, board games, snooker, table tennis and other wellbeing activities have quickly attracted back a large group of active regular attendees.



We have been working in partnership with the Salford College, City and Future Skills campuses with funding from the Salford City Council Public Health Engagement and Inclusion team to support these activities. These activities have supported service users with their physical and mental wellbeing, especially for those that presented with mental health challenges and those isolated. This has fostered community cohesion.



Allotment Project



The allotment has thrived during 2021 - giving volunteers an opportunity for outdoor group exercise, even under Government restrictions.

A varied harvest of healthy, cheap food contributed to a much-deserved celebration barbecue for the allotment team on 24 September, which emphasised how the project continues to foster friendship, wellbeing and community cohesion.

Activities, achievements and performance (continued)

English for Speakers of Other Languages (ESOL) challenges and solutions

ESOL sessions aim to improve civic education and conversation for everyday life in the UK. They focus on building confidence through games and role-play until learners are ready for a more formal college setting. The pandemic meant that lessons were conducted virtually until August 2021 but we were able to resume face-to-face classroom sessions on 6 September 2021. Attendee numbers have increased and sessions continue to be successful.

Wellbeing Activities

In August 2021, in partnership with the Lowry Centre and the Diversity and Inclusion team, we took a group of 12 service users and their families to an open day which promoted community cohesion and was very well-enjoyed by participants.



In September, the Irlam community hosted 55 of our service user families for a day of picnicking, sports, walking, poetry, cycling and gifts.

New employability, wellbeing and IT courses began on 18 October 2021.

Ongoing work has continued throughout the year with faith and community leaders to promote the take-up of Covid -19 vaccines in our communities and to reinforce messages about the need to continue to keep safe.

Volunteering Programme – challenges and solutions



Volunteering recruitment and induction processes have been significantly impacted by the pandemic. However, we were able to continue to use volunteers to support our service users, especially around virtual ESOL classes, wellbeing calls and casework support. We have continued to attract interest from skilled and enthusiastic people who want to work with us once we are again able to offer our full range of services and activities.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2021 can be found on page 19 of this report and accounts.

Income in 2021 amounted to £215,592 (2020 – £214,765). Of the income, £3,287 (2020 – £13,520) was received by way of donations and £196,247 (2020 – £186,476) as grants. Further details of grants and donations are provided in the notes to the accounts.

Expenditure totalled £183,527 (2020 – £170,420). Staff costs totalled £102,146 (2020 – £111,054), the cost of activities and outreach was £18,552 (2020 – £19,899), governance costs were £3,578 (2020 – £1,623) and materials, resources and training amounted to £33,988 (2020 – £19,234). Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2021 was £32,065 (2020 – £44,345).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of one year (2020 - six months). At 31 December 2021 the level of free reserves was £20,869 (2020 – £19,567). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial position

The balance sheet shows total reserves of £216,680 (2020 – £184,615). Of this £181,718 (2020 – £154,307) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2021 the level of general funds or free reserves was £20,869 (2020 - £19,567).

Plans for the future

The trustees will continue to keep both income and expenditure under review, at the same time as reaching out for new sources of income. Whilst there will undoubtedly be challenges ahead, the trustees do not expect material concerns to arise over the charity's financial position.

Furthermore, the charity intends to continue consolidating and developing its services. In order to continue supporting the services users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations as well as looking for new sources of funds.

Structure, governance, and management

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

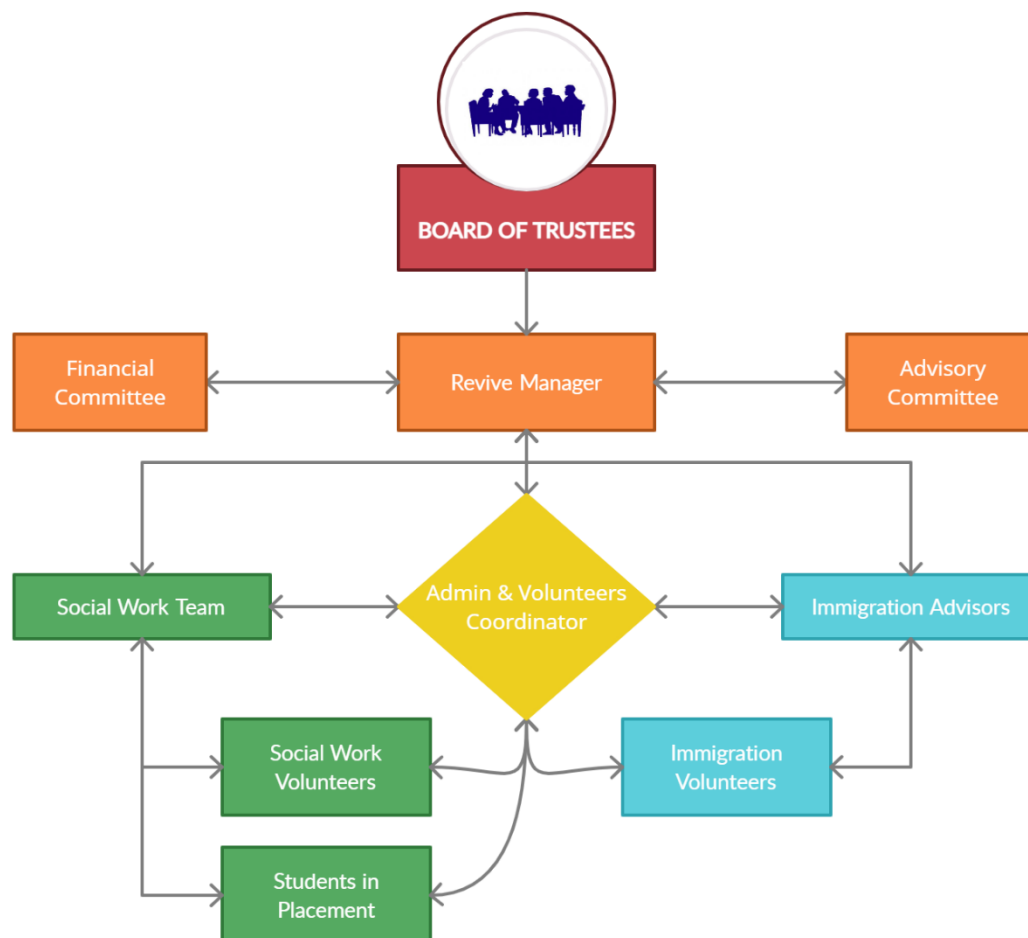
Appointment of trustees

All trustees are appointed by those members of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "Province") who are in permanent vows. The names of the trustees who served during the year are set out on page 1.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major conferences, the Association of Provincial Bursars, the Conference of Religious and relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

Structure, governance, and management (continued)

Organisational structure



Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

With the exception of the challenges faced because of the Covid-19 pandemic (see above), the key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donations and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding

The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously.

Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2021, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 40 volunteers and members of the Congregation for their dedication and hard work in ensuring that the charity achieves its objectives. In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf


Trustee *Fr Ugo Kwika CSP*
Approved on: *16/05/22*

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive (the 'charity') for the year to 31 December 2021, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its income and expenditure;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Carried out substantive testing of expenditure including the authorisation thereof;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing accounts disclosures to underlying supporting documentation;
- Reading the minutes of meetings of trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

13 July 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations	1	2,546	741	3,287	10,651	2,869	13,520
Other trading activities	2	4,950	—	4,950	3,030	—	3,030
Charitable activities							
. Enrichment activities	3	18,500	177,747	196,247	22,200	164,276	186,476
Other sources							
. Coronavirus Job Retention Scheme		11,108	—	11,108	11,739	—	11,739
Total income		37,104	178,488	215,592	47,620	167,145	214,765
Expenditure on:							
Charitable activities							
. Enrichment activities	4	32,450	151,077	183,527	97,895	72,525	170,420
Total expenditure		32,450	151,077	183,527	97,895	72,525	170,420
Net income (expenditure) for the period and net movement in funds							
	6	4,654	27,411	32,065	(50,275)	94,620	44,345
Reconciliation of funds:							
Fund balances brought forward at 1 January 2021		30,308	154,307	184,615	80,583	59,687	140,270
Fund balances carried forward at 31 December 2021		34,962	181,718	216,680	30,308	154,307	184,615

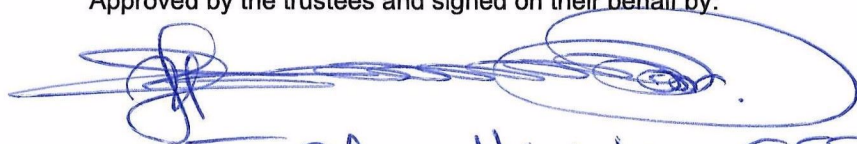
All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

Balance sheet 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	14,093	10,741
Current assets			
Debtors	10	919	69,482
Cash at bank and in hand		221,623	105,992
		222,542	175,474
Liabilities			
Creditors: amounts falling due within one year	11	(19,955)	(1,600)
Net current assets		202,587	173,874
Total net assets		216,680	184,615
The funds of the charity			
Restricted funds	12	181,718	154,307
Unrestricted funds			
. Tangible fixed asset fund	13	14,093	10,741
. General fund		20,869	19,567
		216,680	184,615

Approved by the trustees and signed on their behalf by:


 Trustee *Tr Ugo Ikwuka CSSP*
 Approved on: *16/08/22*

Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	124,875	(4,082)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,244)	(14,322)
Net cash used in investing activities		(9,244)	(14,322)
Change in cash and cash equivalents in the year		115,631	(18,404)
Cash and cash equivalents at 1 January 2021		105,992	124,396
Cash and cash equivalents at 31 December 2021	B	221,623	105,992

Notes to the statement of cash flows for the year to 31 December 2021.

A Reconciliation of net income and net movement in funds to net cash provided by (used in) operating activities

	2021 £	2020 £
Net income and net movement in funds (as per the statement of financial activities)	32,065	44,345
Adjustments for:		
Depreciation	5,892	3,581
Decrease (increase) in debtors	68,563	(51,108)
Increase (decrease) in creditors	18,355	(900)
Net cash provided by (used in) operating activities	124,875	(4,082)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Total cash and cash equivalents: Cash at bank and in hand	221,623	150,992

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies Year to 31 December 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2021. Comparative information is provided in respect to year to 31 December 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2020) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge; and
- ◆ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, grants and funds from the Coronavirus Job Retention Scheme.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Monies from the Coronavirus Job Retention Scheme are recognised in the statement of financial activities when the funds have been applied for and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Allocation of support and governance costs (continued)

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

◆ **Computers, furniture and equipment**

Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.

◆ **Motor vehicles**

Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

Funds structure (continued)

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Notes to the accounts Year to 31 December 2021

1 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	2,546	741	3,287	10,651	2,869	13,520

2 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Rental income	1,800	—	1,800	2,400	—	2,400
Student placement fees	3,150	—	3,150	630	—	630
	4,950	—	4,950	3,030	—	3,030

3 Income from charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Grants						
. The Spiritans	18,500	—	18,500	22,200	—	22,200
. Other grants	—	177,747	177,747	—	164,276	164,276
	18,500	177,747	196,247	22,200	164,276	186,476

4 Expenditure on charitable activities: enrichment activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Cost of activities and outreach	760	17,792	18,552	3,552	16,347	19,899
Materials, resources and training	3,235	30,753	33,988	5,327	13,907	19,234
Promotion of enrichment activities	120	13	133	—	659	659
Premises costs and rates	1,307	8,165	9,472	1,855	5,204	7,059
Rent	—	1,500	1,500	—	1,750	1,750
Travel and motor expenses	1,737	1,293	3,030	356	1,693	2,049
Staff costs and remuneration (note 7)	16,630	85,516	102,146	81,586	29,468	111,054
Indirect cost of staff	654	2,196	2,850	1,020	2,000	3,020
Cost of volunteers	430	1,956	2,386	77	415	492
Depreciation	3,999	1,893	5,892	2,499	1,082	3,581
Governance costs (note 5)	3,578	—	3,578	1,623	—	1,623
Total funds	32,450	151,077	183,527	97,895	72,525	170,420

5 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Audit fees	3,545	—	3,545	1,600	—	1,600
Bank charges	33	—	33	23	—	23
	3,578	—	3,578	1,623	—	1,623

6 Net income (expenditure) for the period and net movement in funds

This is stated after charging

	Total 2021 £	Total 2020 £
Staff costs (note 7)	102,146	111,054
Depreciation	5,892	3,581
Auditor's remuneration – statutory audit services		
· Prior period	920	—
· Current period	2,625	1,600

7 Staff costs and remuneration of key management personnel

	Total 2021 £	Total 2020 £
Staff costs during the year were as follows:		
Wages and salaries	94,843	102,391
Social security costs	3,401	4,500
Pension costs	3,902	4,163
	102,146	111,054

There were no employees who earned more than £60,000 per annum (including benefits) during the year (2020 – none).

The average number of employees during the year was 5 (2020 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2021	4,327	9,995	14,322
Additions	9,244	—	9,244
At 31 December 2021	13,571	9,995	23,566
Depreciation			
At 1 January 2021	1,082	2,499	3,581
Charge for the year	3,393	2,499	5,892
At 31 December 2021	4,475	4,998	9,473
Net book values			
At 31 December 2021	9,096	4,997	14,093
At 31 December 2020	3,245	7,496	10,741

10 Debtors

	2021 £	2020 £
Other debtors	919	—
Accrued Income	—	69,482
	919	69,482

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,925	1,600
Deferred income – grants in advance	17,030	—
	19,955	—

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes.

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Enrichment activities fund	154,307	178,488	(151,077)	181,718

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Enrichment activities fund	59,687	167,145	(72,525)	154,307

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

13 Tangible fixed asset fund

	Total 2021 £
At 1 January 2021	10,741
Net movements in period	3,352
At 31 December 2021	14,093

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2021 Total £
Balances at 31 December 2021 are represented by:				
Tangible fixed assets	—	14,093	—	14,093
Current assets	40,824	—	181,718	222,542
Current liabilities due in one year	(19,955)	—	—	(19,955)
	20,869	14,093	181,718	216,680

14 Analysis of net assets by fund (continued)

	General funds £	Tangible fixed asset fund £	Restricted funds £	2020 Total £
Balances at 31 December 2020 are represented by:				
Tangible fixed assets	—	10,741	—	10,741
Current assets	21,167	—	154,307	175,474
Current liabilities due in one year	(1,600)	—	—	(1,600)
	<u>19,567</u>	<u>10,741</u>	<u>154,307</u>	<u>184,615</u>

15 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to trustees of that charity being sole members of the CIO.

16 Related party transactions

During the reporting period, Revive CIO received £18,500 (2020 – £22,200) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are the sole members of the CIO.

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 the total cost of the manager's salary and £24,000 being the costs related to the two seminarians (2020: £64,000 being £40,000 the total cost of the manager's salary and £24,000 the costs related to the two seminarians).

At 31 December 2021, there was no indebtedness between Revive CIO and The Spiritans (2020 – none).

There were no other related party transactions requiring disclosure (2020 – none).

17 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Accounts

Revive CIO

Annual Report and Accounts

31 December 2020

Charity Registration Number
1183006 (England and Wales)



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Legal and administrative information

Trustees	Father Kenneth Okoli C.S.Sp (Chairperson) Father Ugochukwu Ikwuka C.S.Sp Father John Kitchen C.S.Sp (First Assistant) Father James Mchamangu C.S.Sp Father Thomas Wilberforce C.S.Sp
Principal Address	Revive 187 Grey Mare Lane Manchester M11 3ND
Charity registration number	1183006
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present their report together with the accounts of Revive CIO (Revive), a Charitable Incorporated Organisation (CIO) (the "charity" or "CIO") for the year to 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached accounts and comply with the charity's constitution, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

Constitution

The Revive project was established in 2002 as a social justice project of the Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales (Charity Registration Number 227350). Due to the rapid expansion of this project, the trustees decided to register it as a separate charity. Hence, on 16 April 2019, a new charity namely Revive CIO (No. 1183006) was formed. With effect from midnight on 30 June 2019, in accordance with a legal transfer of undertakings and a resolution of the trustees, the activities of the Revive project of The Spiritans were transferred to Revive CIO.

Objectives and activities

Objects

The aim of Revive is to accompany and support refugees and people seeking asylum, with compassion, equality and respect for human dignity by providing free practical support, services and advocacy regardless of race, religion, gender, sexuality, disability, age or beliefs.

The charity achieves its aims through:

- ◆ Relieving financial hardship of those seeking asylum and those granted refugee status and their dependants ("beneficiaries") in particular (but not exclusively) by providing legal and other advice and support;
- ◆ Preserving and protecting the physical and mental health of beneficiaries;
- ◆ Advancing the education and training of beneficiaries in order to help them to adapt to life in their new community and to equip them with the skills they need to find employment; and initiating and developing training in a range of personal and social skills; and
- ◆ Providing facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their financial hardship or social and economic circumstances.

These objectives are achieved through:

- ◆ Working within the guidelines set by the charity and its trustees;
- ◆ Renting a suitable property for the work of Revive;

Objectives and activities (continued)

Objects (continued)

- ◆ Provision of suitable professional workers;
- ◆ Allocation of adequate financial resources;
- ◆ Compliance with an approved budget;
- ◆ Ensuring staff support;
- ◆ Networking with other agencies; and
- ◆ Through a rigorous development, monitoring and evaluation process.

Activities, achievements and performance

General overview

The year 2020 started well with great expectations. What we did not anticipate was that a global pandemic would force us to change completely the way we deliver our services. Hence, the year to 31 December 2020 can be divided into two phases:

- i. Before the pandemic; and
- ii. During the pandemic/lockdown.

i. Before the pandemic

At the beginning of the year (January 2020 to mid-March 2020), Revive continued to provide a range of high-quality services, with drop-in sessions, offering advice, guidance and support on immigration, housing, healthcare and integration programmes/courses. It also offered emergency provisions, specialised casework, advocacy and volunteering opportunities to the refugee and asylum community.



Drop-in session before the pandemic in February 2020

Activities, achievements and performance (continued)

General overview (continued)

ii. During the pandemic/lockdown

The Covid-19 pandemic changed the shape and nature of the world. It impacted, not only the basic nature of social interactions, but has also had a significant economic impact at every level in ways that have been outside of the charity's control.

With lockdown measures in place, the charity's activities have been heavily affected. While strictly observing the Government's advice on health and safety, Revive encouraged all its workers to use all means available to continue serving people in need, making use of online platforms to organise meetings. The platforms which were used included:

- ◆ Telephone;
- ◆ Video calls;
- ◆ Email;
- ◆ Zoom;
- ◆ Microsoft Teams; and
- ◆ WhatsApp and Skype.

Financial impact

Due to the pandemic, all fundraising events were cancelled, fewer donations were received and the grant applications which were awaiting decision were postponed. As a result of these, two big challenges came up, namely:

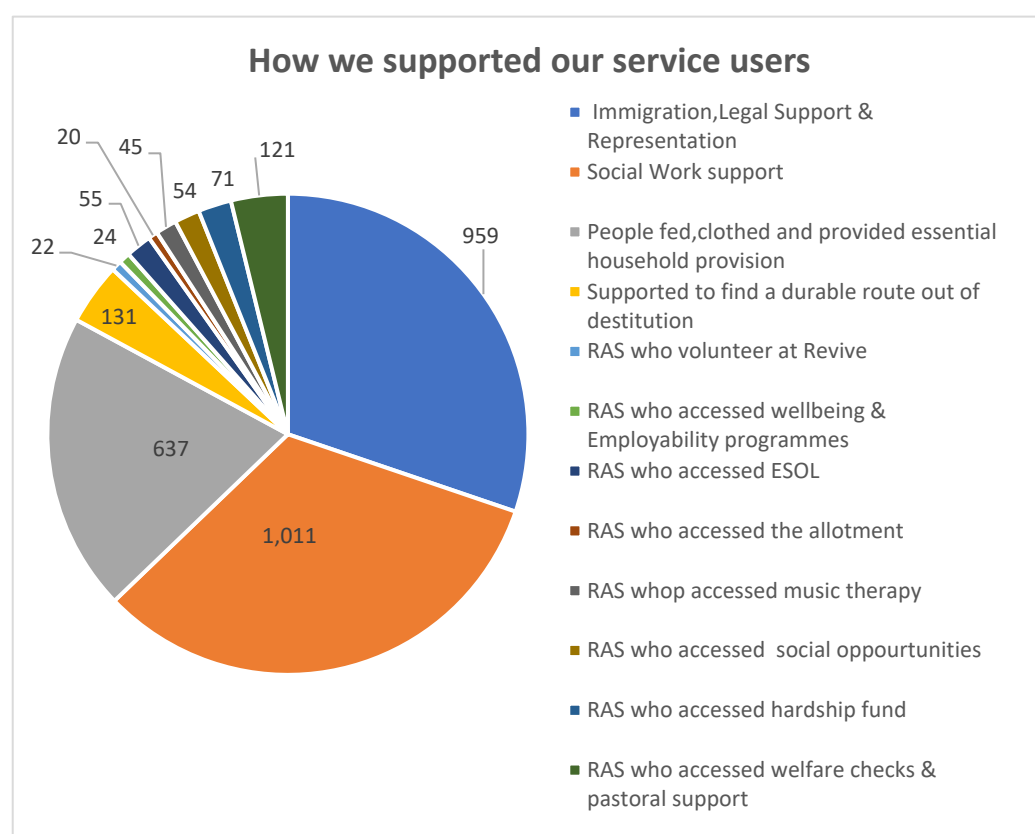
- ◆ Salaries: Due to less income, some of our staff were furloughed under the Coronavirus Job Retention Scheme. Hence, 80% of their wages costs were covered by the Government.
- ◆ Digital poverty: As we were starting to use digital platforms to support our service users, Revive needed more phones and laptops. This meant buying more laptops, mobile phones and IT support to enable staff and volunteers to work remotely. Also, some of the service users, especially those without recourse to public funds, had no means to access the internet and no credit/air time for their phones. Hence they needed assistance. To cope with this, Revive secured some grants to help in building digital capacity.
- ◆ Emerging from the lockdown: To continue with our activities and to be able to protect our workers, as the Government eased the lockdown, our offices and drop-in centres managed to put in place measures of health and safety to slowly welcome back our service users, volunteers and staff. Revive received grants to buy Personal Protective Equipment (PPE) and all that was needed to make offices safe. Revive is grateful to all funders.

Activities, achievements and performance (continued)

Achievements

Despite the challenges brought by the pandemic, Revive managed to help many people and had some tremendous achievements:

- ◆ Family reunions: Revive saw some families reunited with their beloved ones after a long time of separation as the asylum process can take many years. Through its immigration and social work departments, Revive continued to support individuals and families who are destitute and facing mental health issues through its enrichment programmes.
- ◆ Revive was audited by the Office of the Immigration Services Commissioner (OISC) in February 2020 and passed the audit receiving positive feedback.
- ◆ Through good multi-agency work, Revive has ensured that a truly holistic service was provided to service users under the Greater Manchester Refugee Support Partnership Network. This has been especially crucial in a year where face to face appointments have been limited.
- ◆ During the pandemic, Revive delivered door to door food parcels and other essentials to **215** beneficiaries.
- ◆ For the year to 31 December 2020, Revive advocated on behalf of over **2,690** service users. The pie chart below shows Refugee Asylum Support (RAS) offered by Revive.



Activities, achievements and performance (continued)

Social work advice provision

The social work department dealt with issues surrounding homelessness, failed asylum claims, mental and physical health difficulties, social isolation and discrimination. The team worked efficiently with other agencies.

- ◆ Through Revive's social/casework team, **1,011** people were supported. Among them, **79** failed asylum seekers were supported while in temporary hostels in Greater Manchester.
- ◆ Regular welfare checks were made for vulnerable service users, especially those with mental health concerns, single parents, and newly arrived families.

Challenges of the pandemic on social work

The impact of the Covid-19 pandemic on service users, both at the individual or household level, was enormous. Household composition and living arrangements impacted how the pandemic effects were experienced. During this period, the following challenges were experienced:

- ◆ Increase in destitution cases as a result of changes in legislation that requires newly granted refugees to vacate their government-supported accommodation within **28** days.
- ◆ Service users not being able to meet basic needs and having to make difficult choices. During welfare phone calls to the service users, service users talked about difficulty paying bills, necessities becoming luxuries and people needing to make choices between eating and cleaning products and protective equipment or having hot water.
- ◆ Food poverty, digital poverty and utilities ranked the highest problems. In households with children, to be able to access the internet to enable the children to attend online classes and explore educational platforms on websites like BBC bitesize has been a worry for parents.
- ◆ The issues of money to buy top-up for mobile phones and the internet experienced by the service users represented a barrier to communicate with each other but also with the agencies, making it harder to reach out for support.
- ◆ The threat of or losing one's accommodation even though the government instructed landlords to delay evictions.
- ◆ Delays in the resolution of immigration cases also had an impact on access to benefits for many service users.

Immigration service provision

After the lockdown, the immigration department had to adapt very quickly. It had to inform the service users and its partners to switch to telephone and online-based service. However, even with these unprecedented challenges, records show that, within the year under review, about **959** service users were supported. Revive made sure that a great number of callers were able to access the advice service which enabled them to follow their cases and other services they needed on their own.

Activities, achievements and performance (continued)

Challenges in the Immigration department

- ◆ It was very challenging to work remotely with service users, mostly because of the language barrier. A vote of thanks to volunteer interpreters who made sure that service users understood well the advice given to them.
- ◆ As most of Revive's volunteers are in the vulnerable category, a lot of pressure was put on the core team.
- ◆ Home Office operations were slow because of the pandemic. During the first lockdown, the UK Visa and Citizenship Application Services (UKVCAS) appointment centres closed down and, once re-opened, securing appointment slots was a great challenge which meant that, on several occasions, Revive staff members had to work during unsociable hours trying to secure free appointments as soon as they are released from midnight to the early hours of the morning and during weekends.
- ◆ Most of Revive's service users have no means to afford paid appointments with the Home Office, which can cost up to £400 per person. Unfortunately, most of Revive's service users are family groups and this makes the combined fee beyond reach.
- ◆ As funding streams have been limited, sourcing funding for crucial things like DNA Reports needed to strengthen family reunion applications has been extremely difficult.
- ◆ Between March and September, one key member of the team had to be furloughed thereby reducing our capacity significantly.

Enrichment Projects

Revive continues to enable service users to access enrichment projects for social support, mental health support and to learn new skills.

Service users are always under pressure from the Home Office, long waits on applications and delays in decisions and the enrichment projects are a great way for them to get out of their houses, learn new skills or socialise. Revive's enrichment projects are holistic and therapeutic in nature, combating isolation, offering skill acquisition and empowering service users. During these projects, skills are shared, friendships are forged, and mental wellbeing is improved.

The Women's group project, the Revive Action group, the Social Club and the Allotment project continue to empower and support our service users and remain integral to Revive's service.

Activities, achievements and performance (continued)

Women's Group

The Women's Group remains one of the most popular enrichment projects, bringing women together for mutual support and cultural sharing. The group is coordinated by our volunteers.



In January 2020, Revive secured a grant from The National Community Fund to support the project with Sewing and Upcycling workshops. Before the lockdown in March 2020, the group met every Monday, between 1pm and 3 pm, with an average attendance of **12** women at each session. Activities in the Women's Group include:

- ◆ Sewing;
- ◆ Card making;
- ◆ Knitting;
- ◆ Crochet; and
- ◆ Chatting/socialising.

Arts and craft projects were made possible by the funding received from the Lottery Community Fund. Sadly, with the pandemic, face to face meetings ended and the group's social activities were adapted virtually using the WhatsApp platform to socialise, foster friendship and improve mental wellbeing.

Activities, achievements and performance (continued)

The Allotment Project

2020 was not a great year at the allotment. An average of **20** service users visit the allotment weekly. Unfortunately, with the pandemic, much that was done was clearing and preparing seedbeds and planting of seeds in the greenhouse did not make it onto transplanting. As a result, they all withered.



The Allotment won the Manchester City Council Be Proud award, under the "Blossoming communities" category

English for Speakers of Other Languages (ESOL) classes

ESOL sessions at Revive are well run and resourced with open attendance. Participants come to the class whilst attending the Revive advice and social centre. About **55** people benefited from this. However, due to the current pandemic, not all service users could afford to join the lectures and socialisation virtually through Zoom due to digital poverty.

However, for those who could not join the virtual classroom, Revive provided conversational English through telephone focusing on words needed for everyday situations. Revive also tried to bring in British events and celebrations to help the refugees understand what was happening around them better, in a form of civic education.

The emphasis of the ESOL sessions is on increasing vocabulary, writing, reading, conversation, and building confidence. Games and activities help to improve conversation and interaction in a fun, safe setting such as reading simple nursery books or topical issues, such as the pandemic and measures to keep safe, Brexit, names of countries and their presidents, openly in the class.

Revive aims to create an environment where the students can speak, read and write, and are not afraid to make mistakes. Students expand their spoken English through the introduction of new phrases and grammatical structures each week. When they are ready to learn in a more formal setting, the students are registered at a college, to attend ESOL tuition up to 4 days a week which is the springboard for a more fluent conversation. Within the reporting period, Revive registered **22** students in college.



Activities, achievements and performance (continued)

Employability and Wellbeing course

The course ran for two hours plus over six sessions until the lockdown; the main aim was to gain confidence presenting oneself both orally in English and in a written application form. The total number of beneficiaries was **24**.

Revive Social Club

Service users do not have to speak the same language to make a great team! This is evident when it comes to the refugee Social Club. Sport, gym, cycling, board games, snooker, table tennis are fantastic ways to improve mental and physical wellbeing, as well as to promote team and community spirit. These activities continued but were disrupted by the pandemic. An average of **54** service users accessed Revive's social opportunities between January 2020 and March 2020.



Some of the Social club sessions

Emergency provision and Christmas presents

With all the hardship Covid-19 has brought upon the service users, in partnership with Altrincham friends of refugees, Revive delivered door to door nutritious food parcels and other essentials to **215** beneficiaries (**355** food parcels were delivered). **67** food vouchers through the food banks, over **105** Christmas presents wrapped and delivered to children of our service users in their homes, and **71** hardship funds were disbursed to service users.



Activities, achievements and performance (continued)

Volunteering programme / student placement at Revive

The contribution of Revive's team of volunteers and students was essential to achieve all of our 2020 goals. Revive thanks all volunteers for the great work and support of the most vulnerable people in our community.

Revive works in partnership with universities to provide placement opportunities for students of Social Work, Theology and International Relations and Global Communications. This year, the charity received **3** amazing students on placement.

The contribution of students and volunteers amounted to some **6,340** hours. Whilst we do not account for the value of this time in our financial statements, we can note that if we were to value their support to our work at only £10 per hour, it would amount to **£63,400**. Revive appreciates the great contribution.

Financial review

Results for the financial period

A summary of the results of the year to 31 December 2020 can be found on page 21 of this report and accounts.

Income in 2020 amounted to £214,765 (period from 16 April 2019 to 31 December 2019 – £239,556). Of the income, £13,520 (period from 16 April 2020 to 31 December 2019 – £6,066) was received by way of donations and £186,476 (period ended 31 December 2019 – £68,155) as grants. Further details of grants and donations are provided in the notes to the accounts.

Included in income in the period from 16 April 2019 to 31 December 2019 was the transfer of net assets from The Spiritans which amounted to £144,551.

Expenditure totalled £170,420 (period from 16 April 2020 to 31 December 2019 – £99,286). Staff costs totalled £111,054 (period from 16 April 2020 to 31 December 2019 – £63,385), the cost of activities and outreach was £19,899 (period from 16 April 2020 to 31 December 2019 – £12,484), governance costs were £11,439 (period from 16 April 2020 to 31 December 2019 – £6,005) and materials, resources and training amounted to £9,418 (period from 16 April 2020 to 31 December 2019 – £4,598) were the main areas of expenditure. Further details of expenditure are provided in note 4 to the accounts.

Net income for the year to 31 December 2020 was £44,345 (period from 16 April 2020 to 31 December 2019 – net income. after accounting for the transfer from The Spiritans, was £140,270).

Reserves policy and financial position

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of the charity for a minimum of six months. At 31 December 2020 the level of free reserves was £30,308 (2019 – £80,583). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Financial review (continued)

Reserves policy and financial position (continued)

Financial position

The balance sheet shows total reserves of £184,615 (2019 – £140,270). Of this £154,307 (2019 – £59,687) represents restricted funds which are raised for, and their use restricted to, a specific purpose, or donations subject or donor imposed conditions. As noted above, at 31 December 2020 the level of general funds or free reserves was £30,308.

During 2020, Revive applied and received emergency grants to support the organisation through the crises caused by the Covid-19 pandemic. They are responsible for 25% of the year's grant income but end in June 2021.

At the end of December 2020, one of the charity's grants covering over 30% of salary costs ended. Revive has applied for a renewal of this grant in partnership with other agencies.

Despite the challenges that will arise in the short to medium term as a result of Covid-19, the charity's free reserves are deemed appropriate and the trustees are content that the charity is a going concern.

Plans for the future

Due to the ongoing pandemic, the trustees will continue to keep both income and expenditure under review, at the same time as reaching out for new sources of income. Whilst there will undoubtedly be challenges ahead, the trustees do not expect material concerns to arise over the charity's financial position.

Furthermore, the charity intends to continue consolidating and developing its services. In order to continue supporting the services users, Revive plans to develop and establish new networks and partnerships with other agencies and organisations as well as looking for new sources of funds.

Structure, governance, and management

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

Appointment of trustees

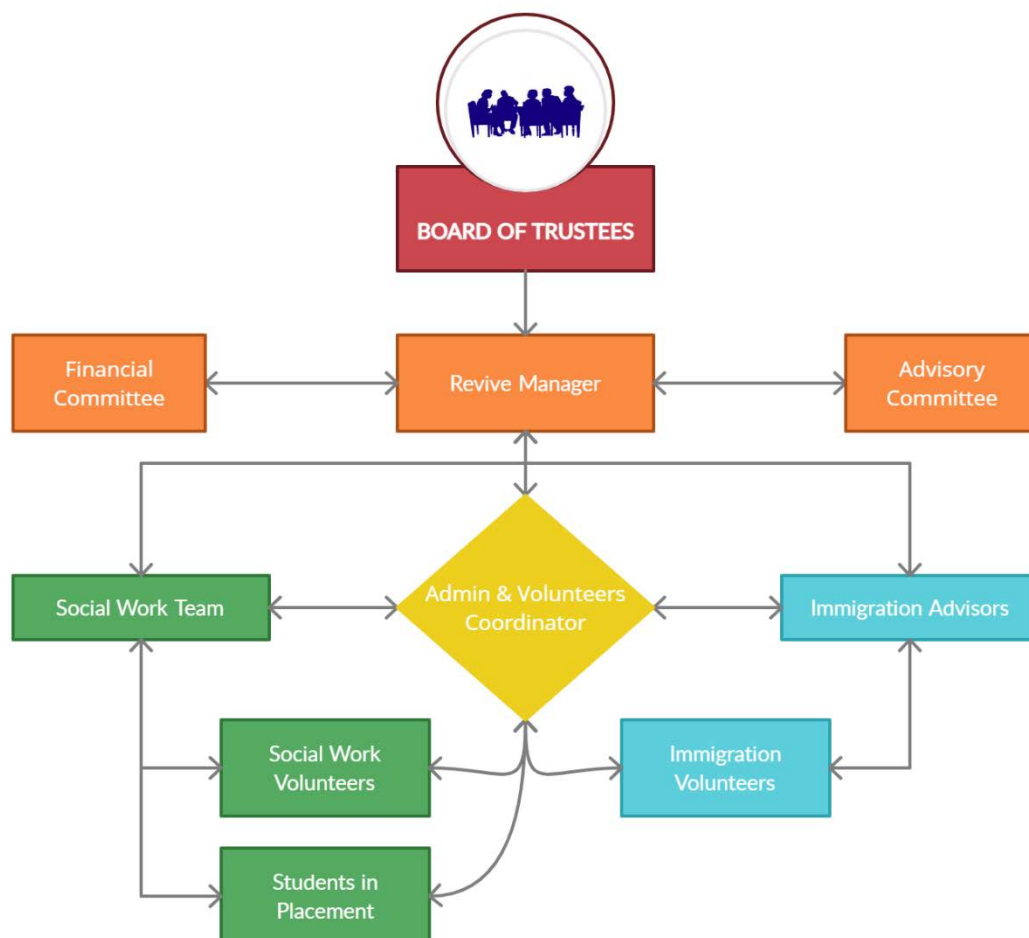
All trustees are appointed by those members of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "Province") who are in permanent vows.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major conferences, the Association of Provincial Bursars, the Conference of Religious and relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

The names of the trustees who served during the year are set out on page 1.

Structure, governance, and management (continued)

Organisational structure



Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Revive CIO are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

With the exception of the challenges faced because of the Covid-19 pandemic (see above), the key risks affecting Revive CIO and the means by which they are mitigated are described below:

Economic conditions

The charity works with clients who cannot pay for the services provided so it relies on donation and grants to operate. As the economy continues to struggle, there is increasing pressure on people and organisations to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing the offer of grants and donations. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of agencies and organisations that have built up a relationship with the charity.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding

The charity works with refugees and people seeking asylum and takes its responsibility in respect to safeguarding extremely seriously.

Revive has a Safeguarding Protection Officer who reports to the trustees.

All personnel in Revive coming in contact with children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the national Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: *Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all people, which must be respected, protected, cared for and nurtured.*

Revive will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and also in conjunction with the Diocese of Salford.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2020, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, the over 40 volunteers and members of the Congregation for their dedication and hard work in ensuring that the charity achieves its objectives. In particular, Revive wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance and personnel.

Approved by the trustees and signed on their behalf



Trustee

Approved on: 7TH June 2021

Independent auditor's report to the trustees of Revive CIO

Opinion

We have audited the accounts of Revive (the 'charity') for the year to 31 December 2020, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its income and expenditure;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with representatives from the trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives from the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing accounts disclosures to underlying supporting documentation;
- Reading the minutes of meetings of trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any.

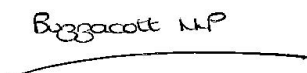
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads "Buzzacott LLP". Below the signature is a horizontal line drawn in the same blue ink.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

29 June 2021

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2020

				Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Income from:							
Donations	1	10,651	2,869	13,520	5,359	707	6,066
Other trading activities	2	3,030	—	3,030	20,784	—	20,784
Charitable activities							
. Enrichment activities	3	22,200	164,276	186,476	11,100	57,055	68,155
Other sources							
. Coronavirus Job Retention Scheme		11,739	—	11,739	—	—	—
		<u>47,620</u>	<u>167,145</u>	<u>214,765</u>	<u>37,243</u>	<u>57,762</u>	<u>95,005</u>
Transfers from The Spiritans (see below)	15	—	—	—	63,040	81,511	144,551
Total income		<u>47,620</u>	<u>167,145</u>	<u>214,765</u>	<u>100,283</u>	<u>139,273</u>	<u>239,556</u>
Expenditure on:							
Charitable activities							
. Enrichment activities	4	97,895	72,525	170,420	19,700	79,586	99,286
Total expenditure		<u>97,895</u>	<u>72,525</u>	<u>170,420</u>	<u>19,700</u>	<u>79,586</u>	<u>99,286</u>
Net (expenditure) income for the period and net movement in funds	6	(50,275)	94,620	44,345	80,583	59,687	140,270
Reconciliation of funds:							
Fund balances brought forward at 1 January 2020		<u>80,583</u>	<u>59,687</u>	<u>140,270</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances carried forward at 31 December 2020		<u>30,308</u>	<u>154,307</u>	<u>184,615</u>	<u>80,583</u>	<u>59,687</u>	<u>140,270</u>

The charity was dormant during the period from 16 April 2019 to 30 June 2019 inclusive.

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown in the statement of financial activities above.

The charity was registered with the Charity Commission on 16 April 2019 and remained dormant until midnight on 30 June 2019. With effect from midnight on 30 June 2019, the activities, assets and liabilities of the Revive project contained within the accounts of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) (see note 15) were transferred to the charity. The charity's activities commenced on 1 July 2019.

Balance sheet 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	10,741	—
Current assets			
Debtors	10	69,482	18,374
Cash at bank and in hand		105,992	124,396
		175,474	142,770
Liabilities			
Creditors: amounts falling due within one year	11	(1,600)	(2,500)
Net current assets		173,874	140,270
Total net assets		184,615	140,270
The funds of the charity			
Restricted funds	12	154,307	59,687
Unrestricted funds			
. Tangible fixed asset fund	13	10,741	—
. General fund		19,567	80,583
		184,615	140,270

Approved by the trustees and signed on their behalf by:

J.B. Mchamungu

Trustee

Approved on:

7th June 2021

Statement of cash flows Year to 31 December 2020

	Notes	Year to 31 December 2020 £	Period from 16 April 2019 to 31 December 2019 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(4,082)	(6,610)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(14,322)	—
Net cash used in investing activities		(14,322)	—
Change in cash and cash equivalents in the year		(18,404)	(6,610)
Cash and cash equivalents at 1 January 2020		124,396	—
Cash and cash equivalents transferred from The Spiritans (note 13)		—	131,006
Cash and cash equivalents at 31 December 2020	B	105,992	124,396

Notes to the statement of cash flows for the year to 31 December 2020.

A Reconciliation of net (expenditure) income and net movement in funds to net cash used in operating activities

	Year to 31 December 2020 £	Period from 16 April 2019 to 31 December 2019 £
Net income and net movement in funds (as per the statement of financial activities)	44,345	140,270
Adjustments for:		
Transfer from The Spiritans (note 15)	—	(144,551)
Depreciation	3,581	
(Increase) decrease in debtors	(51,108)	1,726
Decrease in creditors	(900)	(4,055)
Net cash used in operating activities	(4,082)	(6,610)

B Analysis of cash and cash equivalents

	31 December 2020 £	31 December 2019 £
Total cash and cash equivalents: Cash at bank and in hand	150,992	124,396

Principal accounting policies Year to 31 December 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2020. Comparative information is provided in respect to the period from the date of establishment of the CIO on 16 April 2019 to 31 December 2019.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2020) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of calculating the depreciation charge; and
- ◆ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern (see below).

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

Assessment of going concern (continued)

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from other trading activities, grants and funds from the Coronavirus Job Retention Scheme.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from other trading activities is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Monies from the Coronavirus Job Retention Scheme are recognised in the statement of financial activities when the funds have been applied for and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

Expenditure on charitable activities comprises expenditure incurred in the provision of support services and advocacy for refugees and people seeking asylum.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and which have an expected life exceeding one year are capitalised.

- ◆ **Computers, furniture and equipment**

Expenditure on the purchase and replacement of computers, furniture and equipment is capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each asset over its estimated useful life.

- ◆ **Motor vehicles**

Motor vehicles are capitalised and depreciated over four years on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

The tangible fixed assets fund comprises the net book value of charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as realisable.

General funds represent those monies that are freely available for application towards achieving any charitable purpose that fall within the charity's charitable objects.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Total funds	10,651	2,869	13,520	5,359	707	6,066

2 Income from other trading activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Rental income	2,400	—	2,400	1,200	—	1,200
Student placement fees	630	—	630	900	—	900
Car park fees	—	—	—	18,200	—	18,200
Other trading income	—	—	—	484	—	484
Total funds	3,030	—	3,030	20,784	—	20,784

3 Income from charitable activities: enrichment activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Grants						
. The Spiritans	22,200	—	22,200	11,100	—	11,100
. Other grants	—	164,276	164,276	—	57,055	57,055
Total funds	22,200	164,276	186,476	11,100	57,055	68,155

4 Expenditure on charitable activities: enrichment activities

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Cost of activities and outreach	3,552	16,347	19,899	1,711	10,773	12,484
Materials, resources and training	2,323	7,095	9,418	813	3,785	4,598
Promotion of enrichment activities	—	659	659	113	60	173
Premises costs and rates	1,855	5,204	7,059	1,780	2,348	4,128
Rent	—	1,750	1,750	—	1,393	1,393
Travel and motor expenses	356	1,693	2,049	8	1,840	1,848
Staff costs and remuneration (note 7)	81,586	29,468	111,054	10,277	53,108	63,385
Indirect cost of staff	1,020	2,000	3,020	1,525	1,728	3,253
Cost of volunteers	77	415	492	—	2,019	2,019
Depreciation	2,499	1,082	3,581	—	—	—
Governance costs (note 5)	4,627	6,812	11,439	3,473	2,532	6,005
Total funds	97,895	72,525	170,420	19,700	79,586	99,286

5 Governance costs

	Year to 31 December 2020			Period from 16 April 2019 to 31 December 2019		
	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
Legal and professional fees	3,027	6,812	9,839	973	2,532	3,505
Audit fees	1,600	—	1,600	2,500	—	2,500
	4,627	6,812	11,439	3,473	2,532	6,005

6 Net (expenditure) income for the period and net movement in funds

This is stated after charging

	Total funds Year to 31 December 2020	Total funds Period from 16 April 2019 to 31 December 2019
	£	£
Staff costs (note 7)	111,054	63,385
Depreciation	3,581	—
Auditor's remuneration – statutory audit services		
. Current period	1,600	2,500

7 Staff costs and remuneration of key management personnel

	Total funds Year to 31 December 2020	Total funds Period from 16 April 2019 to 31 December 2019
	£	£
Staff costs during the year were as follows:		
Wages and salaries	102,391	59,133
Social security costs	4,500	1,886
Pension costs	4,163	2,366
	111,054	63,385

There were no employees who earned more than £60,000 per annum (including benefits) during the year (period from 16 April 2019 to 31 December 2019 – none).

The average number of employees during the year was 5 (period from 16 April 2019 to 31 December 2019 – 5).

The key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the period.

8 Taxation

Revive CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

9 Tangible fixed assets

	Computers, furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2020	—	—	—
Additions	4,327	9,995	14,322
At 31 December 2020	<u>4,327</u>	<u>9,995</u>	<u>14,322</u>
Depreciation			
At 1 January 2020	—	—	—
Charge for the year	1,082	2,499	3,581
At 31 December 2020	<u>1,082</u>	<u>2,499</u>	<u>3,581</u>
Net book values			
At 31 December 2020	<u>3,245</u>	<u>7,496</u>	<u>10,741</u>
At 31 December 2019	<u>—</u>	<u>—</u>	<u>—</u>

10 Debtors

	2020 £	2019 £
Accrued Income	<u>69,482</u>	<u>18,374</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>1,600</u>	<u>2,500</u>

12 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes:

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Enrichment activities fund	<u>59,687</u>	<u>167,145</u>	<u>(72,525)</u>	<u>154,307</u>

12 Restricted funds (continued)

	At 16 April 2019 £	Transfer from The Spiritans (note 13) £	Income £	Expenditure £	At 31 December 2019 £
Enrichment activities fund	—	81,511	57,762	(79,586)	59,687

The enrichment activities fund comprises donations and grants towards specific aspects of the enrichment projects.

13 Tangible fixed asset fund

Group	Total 2020 £
At 1 January 2020	—
Net movements in period	10,741
At 31 December 2020	10,741

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets used for the support of the members of the Congregation and their ministry. A decision was made to separate this fund from the general fund in recognition of the fact that the assets are used in the day to day work of the group and charity, and the fund value would not be realisable easily if needed to meet future contingencies.

14 Analysis of net assets by fund

	General funds £	Tangible fixed asset fund £	Restricted funds £	2020 Total £
Balances at 31 December 2020 are represented by:				
Tangible fixed assets	—	10,741	—	10,741
Current assets	21,167	—	154,307	175,474
Current liabilities due in one year	(1,600)	—	—	(1,600)
	19,567	10,741	154,307	184,615

	General funds £	Restricted funds £	2019 Total £
Balances at 31 December 2019 are represented by:			
Current assets	83,083	59,687	142,770
Current liabilities due in one year	(2,500)	—	(2,500)
	80,583	59,687	140,270

15 Transfer from The Spiritans

Revive CIO was registered with the Charity Commission on 16 April 2019 and remained dormant until 30 June 2019.

With effect from midnight on 30 June 2019, the activities of the Revive project were transferred from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) (Charity Registration Number 227350).

The activities of the Revive project was transferred to the charity in accordance with a legal deed of transfer. The net assets transferred at midnight on 30 June 2019 comprised:

	£
Net current assets	
. Debtors	20,100
. Cash at bank and in hand	131,006
. Creditors: amounts falling due within one year	(6,555)
Total net assets	144,551

The net assets transferred were represented the following funds:

	£
Unrestricted funds	63,040
Restricted funds	81,511
	144,551

16 Ultimate control

The charity, which is constituted as a CIO, was controlled throughout the period by The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province due to trustees of that charity being sole members of the CIO.

17 Related party transactions

During the reporting period, Revive CIO received £22,200 (period from 16 April 2019 to 31 December 2019 – £11,100) from The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans), whose trustees are the sole members of the CIO.

In addition, one priest of The Spiritans and two seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £64,000 being £40,000 as the total cost of the manager's salary and £24,000 as the costs related to the two seminarians (period from 16 April 2019 to 31 December 2019 – £32,000 being £20,000 as the total cost of the manager's salary and £12,000 as the costs related to the two seminarians).

At 31 December 200, there was no indebtedness between Revive CIO and The Spiritans (2019 – none).

There were no other related party transactions requiring disclosure (period from 16 April 2019 to 31 December 2019 – none).

18 Liability of the members

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.